



LEPELLE – NKUMPI MUNICIPALITY

THE BUDGET – 2009/10 AND BEYOND

1. Table of Contents

No.	Description
1.	Table of Contents
2.	Mayoral Budget Speech
3.	Budget Related Resolutions
4.	The Budget
4.1	Executive Summary
4.2	Budget Schedules (Operating and Capital)
4.3	Budget Related Charts and Explanatory Notes
5.	Supporting Documentation
5.1	Budget Process Overview (Consultation process and Outcomes)
5.2	Alignment of the Budget with the Integrated Development Plan - 2009/10
5.3	Budget Related Policies Overview and Amendments

5.5	Funding the Budget
5.6	Disclosure on Salaries , Allowances and Benefits
5.8	Monthly Cash Flow by Source
5.9	Measurable Performance Objectives
5.10	Disclosure on Implementation of the MFMA & other Related legislation
5.11	Summary of Budget and SDBIP
5.12	Summary of detailed Capital Budget
6.	Conclusion

1. Mayoral Budget Speech

Programme Director

Madam speaker, Chief whip and fellow councilors

Municipal manager Sepitle Mphahlele

Mayors from our neighboring Local Municipality and Executive Mayor of Capricorn District Municipality

Magoshi a rena ao a hlomphegago le basomisane mmogo ba bona

Municipal managers and managers from our sister Municipalities

Leaders of Political Parties and Civil Society Bodies and leaders and representatives of government departments and parastatals

Business leaders

Batswadi ba ka le baeng bao ba hlomphegago,

A se losheni, re bherili, le hlwele?

Ntumeleleng ke tseye sebaka se ke le dumediseng legatong la masepala wa rena wa selegae wa Lepelle-Nkumpi, ke be ke bontshe go thaba ga rena ge le re phalaletse mo lehono go tla go hlatsela le go keteka go alwa ga 2009/10 IDP Budget.

We are just coming from a national election in which a new president and premier were elected. Overwhelmingly, the ANC cleanly swept the province and attained a 65% majority in parliament. The record voter turnout and the manner in which the election turned free and fair must be commended.

We therefore congratulate President Jacob Zuma and Premier Mathale on their new roles. We also congratulate our former MECs for being given new deployments in National Cabinet as Ministers. Minister Maite Nkoana- Mashabane, Minister Aaron Motsoaledi and Minister Collins Chabane

We promise to honour the voter mandate at this level of government by delivering on the ANC`s 2009 election manifesto and its original form of the freedom Charter.

We will also push this struggle of development in honour of our forefathers of the national liberation struggle and the heroic battles that they fought and sacrificed their lives for. The month of June in itself is also historical and the one during which we celebrate victories that brought us the freedom we enjoy here today and commemorate and remember those whose blood nurtured the very freedom. It is the month during which we the progressive minds of our country met in a Congress of those who wanted to make change in their country at Kliptown in 1955; it is the month during which the treason trial ended on 12 June 1964 (exactly 45 years ago) when the apartheid courts landed life sentences to Mandela, Sisulu, Motsoaledi and others; we also remember the 1906 Bambatha rebellion in which the heavily armed forces of the British imperialists in then Natal colony were defeated by the Zulu warriors armed only with determination to defend their land and spears- On their return the British cowards returned and captured King Bambatha`s lookalike, beheaded him and shamelessly paraded his head; we also commemorate the victory of 16 June 1976 whose generation and the legacy of self-liberation and commitment to the course they left continue to inspire our work as we serve in various public position. We also remember those who fell on because of this national duty and in doing so I must mention some of these fallen heroes- Hector Peterson, Mosololi, Moegerane, Katrina and Jeannette Schoon.

And I am sure I am speaking on behalf of my fellow councilors and mayors of our sister municipalities, especially ANC coucillors, when I say, maybe quoting from the President Jacob Zuma`s inauguration speech of 9th May, that:

‘For as long as there are South Africans who die from preventable diseases;

For as long as there are workers who struggle to feed their families and who battle to find work;

For as long as there are communities without clean water, decent shelter or proper sanitation;

For as long as there are rural dwellers unable to make a decent living from the land on which they live?

For as long as there are woman who are subjected to discrimination, exploitation or abuse;

For as long as there are children who do not have the means nor the opportunity to receive a decent education;

We shall not rest, and we dare not falter, in our drive to eradicate poverty”

We are tabling this budget in honour of the history, unity in diversity and electoral mandate from our people. And of course that is done as per the prescriptions of Chapter 7 of the Constitution of the Republic Act 108 of 1996, Chapter 5 of the Local Government Municipal Systems Act 32 of 2000 and the Section 24 of the Local Government Municipal Financial Management Act. As I do so, I will be doing so on the chronology of the five plus one Local Government 5 Years Strategic Agenda KPA's of Spatial Rationale, Basic service delivery, Financial viability, Good governance and Public participation, Local Economic Development and Institutional transformation

This year only two villages are not connected to the electricity grid, and together with other role players (CDM, ESKOM and Department of Minerals and Energy), we are on an aggressive campaign trail to address the two villages and the increased number of new extensions. To this effect, we have budgeted R16m for electricity.

In response to the busy and yet poor road conditions in our municipality, we have set aside R57m for roads surfacing and storm water control. In addition to our own budget of R1.5 m for roads maintenance, we appreciate the allocations made by CDM for R3m wherein our district roads will be repaired and maintained.

The current global economic meltdown has affected us a municipality like everybody else. RAL has, for instance, postponed its two projects of Mafefe / Sekororo road surfacing and Mamaolo / Dithabaneng road surfacing. The local LONMIN mine in Hwelereng village has retrenched more than a thousand of its labour force. But our mission to develop a shared growth of local economy is being intensified and its fruition is becoming nearer by day. Five new mines have prospected and are undergoing DME processes to open operations in the near future, construction for a new hospital has started here in Lebowakgomo; we are assessing developers for establishment of security villages and a shopping mall or complex at Lebowakgomo. We have started with revitalization of the irrigation schemes along the Lepelle River and elsewhere. In that regard we are this year launching a programme for incubation of our local small scale commercial farmers with R500, 000 budget. And will continue to support cooperatives with potential to create jobs and further develop our SMME's. We have just re-launched our LED forum and its sub-desks and we hope to establish a local Community Tourism Association by year end. Our competitive edge lies in agriculture (including red and white meat and crop farming), manufacturing and tourism.

In recognizing these opportunities, we have allocated R4.2m for LED projects to facilitate for unlocking of our potential for role players and partners to grow the local economy and create jobs.

We have in the middle of the dusking financial year conducted ward committee elections for all the 27 wards. Out of 243 ward committee members elected, 142 are women, 68 youths and 4 differentially abled people. We have to this effect run induction workshops, for these new members, which were continuing even today. This is a culmination of the ward committee conference held earlier in the past month. We will continue to strengthen our partnerships with our local communities, traditional leaders and other stakeholders in promotion of good governance. And this 2009/10 budget will also seek to promote public participation in development planning through the continuation of Community Based Planning Project which we will implement in all our wards in partnership with CDM. Hence we have increased our IDP review budget by 43% to R700, 000 and allocated R550, 000 for ward committee support in addition to R1m for public participation and communication. All our government departments/institutions and parastatals operating in our area are here encouraged to enlist themselves as members of planning technical teams that will assist us in proper planning and coordinated service delivery as we approach the new cycle of planning.

Our municipality was in the past year identified with ten others as Provincial Growth Points and processes are unfolding at provincial level for proper spatial reforms and planning and land uses to allowing us to grow our municipality to meet provincial needs. This is in addition to Lebowakgomo as our District Growth point and municipal town, and Magatle and Leporogong as municipal growth points.

We have set aside R10m to provide for the housing needs of middle and high income earners. And we are also engaging DLGH for an Intergraded Human Settlement, the Breaking New Grounds approach, wherein there will be a unit of mixed housing for low and middle income groups. We are no longer establishing any further RDP houses sections in Lebowakgomo and our low income earners and poor households will be catered for in the BNG and other housing developments elsewhere.

In order to structure our development and align it to the provincial growth and development strategy and our SDF, we have set aside R4m to develop planning tools and plans, in which case we are involving the DLGH and DBSA.

We will continue to work closely with our traditional leaders in the administration and management of land uses and prevent unplanned developments that put the lives of our people at risk.

Whereas there is great progress in providing water, sanitation, electricity, and roads to our people, it remains clear that we will not meet the national target for clean and portable water and decent sanitation to all households, by 2010. But we recognize the great efforts being made by the Water Service Authority, CDM, in addressing these backlogs as shown in the budget allocation of R71m on water alone for our municipality.

On our quest to attaining a financially viable institution, in 2008/09 this council has drawn up a revenue enhancement strategy (lauded by SALGA as one of the best), introduced assessment rates as per the Property Rates Act in the township, drawn a credit control policy and muscled the Treasury Department with no less than seven new personnel appointments that include two managers. We hope to expand the municipality's revenue base by extending refuse removal to rural areas where we will also be engaging tribal authorities on introduction of property rates to all our villages.

Being one of the highly indebted municipalities by consumers, especially by households, this 2009/10 budget addresses irrecoverable debts by setting aside R2.8m for bad debts. However, we hope to appoint a private debt collector so that those who have the means to pay must be made to do so for as long as they continue to use our services. Ladies and gentlemen, we will never realize the mission of financial independence if affording households and businesses do not pay for municipal services. And, equally, we will be incapacitated to provide required infrastructure and services to all our wards if we do not have our own income. As you know, most of the grants come minute and conditional and limit us in terms of strategic planning and resources allocations.

Total budget for this 2009/10 has however increased by 68% from R140m to R260m. Whereas this is a sign of organizational growth, we would have loved to be reporting to you that we have R260m coming from our own income through rates and service charges. And it is realistic to expect that if our communities and everybody else play their part, this is within reach immediately.

We have appointed an internal auditing firm to help us on an ongoing basis with preparation of Annual Financial Statements and proper accounting in our books. However, we are also one of

the municipalities that the AG's office is yet to pass an audit opinion on their last year's books due to incapacity in terms of personnel on the AG's side. But we conduct our business with a sole intention of attaining clean audit opinion or unqualified report. We have no smart reason to waiver compliance in accordance with the laws of this country.

One of the bottlenecks in attaining our IDP objectives has always been staff shortage. We have 30% vacancy rate and for the next financial year we have budgeted for all the vacant posts and hope to fill them as such. Our officials and councilors are, however, being subjected to workplace skills training to keep abreast with the new trends in our municipal environment, this passing year having trained 68 officials and councilors. We are reaping the rewards of such training in a form of specialized and improved general knowledge among ourselves that also translate to the professional manner in which we provide services to our clients. We are receiving positive feedback from our customers in this regard. Our budget for skills development for 2009/10 has increased from R340 000 to R400, 000 and to match the fast changing world of technology today, we have budgeted R1.3m for IT and Disaster (IT related) Recovery equipment. We have started equipping even our ward committees' satellite offices with IT equipment where our councilors will be able to offer a better service to communities.

Our special programmes for this coming financial year have been budgeted R306 000 with youths programme receiving R100 000 (a forty percent increase from 2008/09 budget). This will allow the office of the mayor in mainstreaming of programmes to favour the previously disadvantaged groups and promote their interests and rights. This 2009/10 budget also provides social security net for our poor households, hence in addition to the allocation for provision of bad debt I talked about here above, we have also set aside R5,2 m for Free Basic Electricity and R4 m for Free Basic Water. These are but some of our ANC government programmes to alleviate the impact of poverty on our people. Our aim as government- national, provincial and local- is to empower each household to have access to basic services without hindrances.

As we celebrate youth month now, I must also mention that our young people here have a lot to celebrate about. In addition to the above, we have become the provincial excellence for softball and are fast making inroads even in soccer. For this reason we have set aside R627 000 for the establishment of a sports stadium at Seleteng whereby district is also going to top-up this money for planning and designs of the facility. Seleteng is the home for the provincial softball league champions, Giant Killers, and Baroka football club which temporarily relocated to Lebowakgomo in order to meet requirements for SAFA Vodacom league where they campaign together with another club of our own, Mathota F.C of Zebediela. CDM has also set aside budget for improvements on Lebowakgomo stadium. We are also working with DSAC in rolling

out different types of sporting codes, in which case four sports hubs have been established in various rural areas. And we commend our provincial government in resuscitating schools sports to nurture talent and keep our youths active through sports.

This budget is a product of an in depth stakeholders and community consultation based on a pure conviction that working together we can do more towards realisation of a mission for a better life for all. We promise to fold up our sleeves and spend all the money by June 2010 as instructed by President Jacob Zuma in his SONA address.

On behalf of council I therefore would like to thank all those who participated and gave input during the crafting process of the 2009/10 Reviewed IDP / Budget. In particular, ward committees, CDW's, traditional leaders, community members and their various structures, sector departments and business, our municipal manager and his management and staff,. Within the bounds of our values for transparency, *ubuntu*, consultation, value for time and money, access to information and services, we will continue to engage you and open ourselves for advices and constructive criticism in our business as your servants.

Programme Director, Madame Speaker , I therefore commit council that we will go and work very hard to deliver on the 2009/10 IDP/Budget as approved on the 5th June 2009 by a legally constituted council of Lepelle-Nkumpi municipality.

Good luck to Bafana Bafana in the Confederations Cup and

I thank you!

Pula!

2. Budget Related Resolutions

3.1 Council resolves that the annual budget of Lepelle – Nkumpi for the financial year 2009/10 ; and indicative for the two projected outer years 2009/10 and 2010/11 be approved as set –out in the following schedules :

- 3.1.1 Operating revenue by source as reflected in schedule 1;
- 3.1.2 Operating expenditure by vote as reflected in schedule 2;
- 3.1.3 Operating expenditure by GFS classification reflected in schedule 2 (a)
- 3.1.4 Capital expenditure by vote reflected in schedule 3;
- 3.1.5 Capital expenditure by GFS classification in schedule 3;
- 3.1.6 Capital funding by source

3.2 Council resolves that property rates reflected in the Draft Property Rates Policy and the proposed 2009/10 Tariff Structure be imposed for the budget year 2009/10;

3.3 Council resolves that tariffs and charges as reflected in the proposed 2009/10 Tariff Structure be approved for the budget year 2009/10;

3.4 Council resolves that the following budget related policies be approved -:

- The Tariff Policy
- The Property Rates Policy
- The Credit Control , Debt Collection and Customer Care Policy and its procedures
- The Write Off of Irrecoverable Debt policy
- The Indigent Policy
- The Asset Management Policy

3.5 Council notes the SDBIP tabled with the IDP and the Budget for subsequent by the Mayor

3. The Budget

4.1 The Executive Summary

In terms of the Municipal Finance Management Act, No.56 of 2003, chapter 4 on the Municipal Budgets, Subsection (16), states that the council of a municipal must for each financial year approves an annual budget for the municipal before the commencement of that financial year.

According to subsection (2) of the Act concerned, in order to comply with subsection (1), the Mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The Mayor tabled the first Draft Budget and the reviewed IDP on 17 April 2009. The first Draft Budget tabled amounted to R 225 084 953, with a capital budget of 92 447 800 and an operational expenditure of R 132 637 152. The capital budget made 41% of the total budget and the operational expenditure made 59% of the budget.

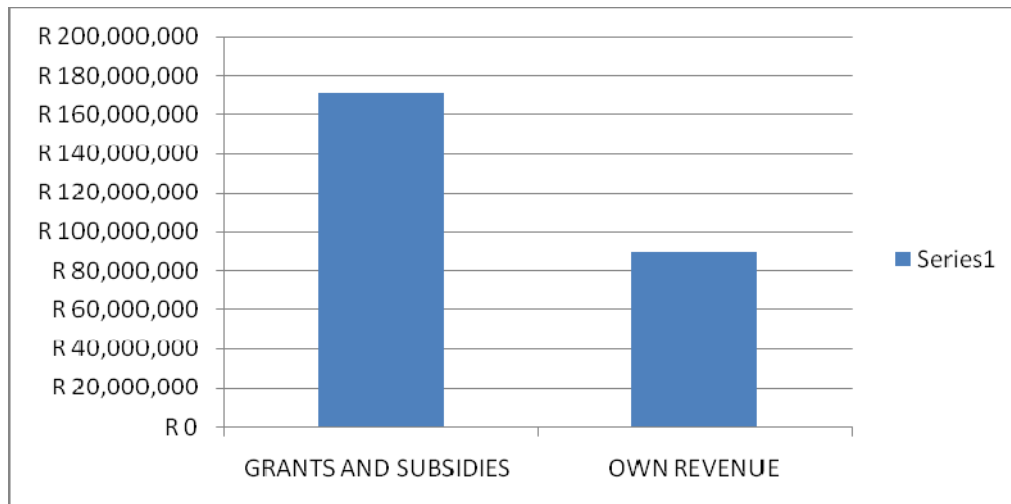
The budget plays a critical role in an attempt to realize diverse community needs. Central to this, in formulation the 2009/10 budget; the Lepelle – Nkumpi municipality has taken into account the past and current performance of the institution ; the vigorous community consultative processes ; external factors such as the local economic development of the municipality ; national, provincial and district priorities ; and the Integrated Development Plan (IDP) priorities.

The summary of the 2009/10 budget is as follows:

4.1.1 The summary of revenue (total grants and own income)

TOTAL REVENUE :		
2009/10	R 260,958,568	100%
GRANTS AND SUBSIDIES	R 172,135,550	66%
OWN REVENUE	R 88,823,036	34%

The Budget of 2009/10 – Grants vs. Own Revenue



The operating grants are at R 172 million and Own revenue is at R88 million which makes 34% of the total budget. The municipality's grant reliability ratio has increased over the years as it moved from 90:10 in 2007/08 to 80:20 in 2007/2008; and to 66:34 in 2009/10.

The vision of the municipality is to ***“Be a financially viable municipal council, geared towards the improvement of the quality of life of the people by provision of sustainable services”***. In order to ensure that the Council is able to provide sustainable services, it has to be financially viable. The 66% reliant on grant emphasises the fact that the municipality has an intention of moving away from 66:34 grant dependent ratio to 40:60 in years to come.

The 42% collection on Own revenue for the financial year 2008/09 has been an unsatisfactory performance in the 10 months ended. The municipality was faced with challenges of non – payment for services which negatively had an impact on revenue collection. However in the 2009/10 Budget the institution has developed and revised some of the policies that will strengthen collection . They are as follows - :

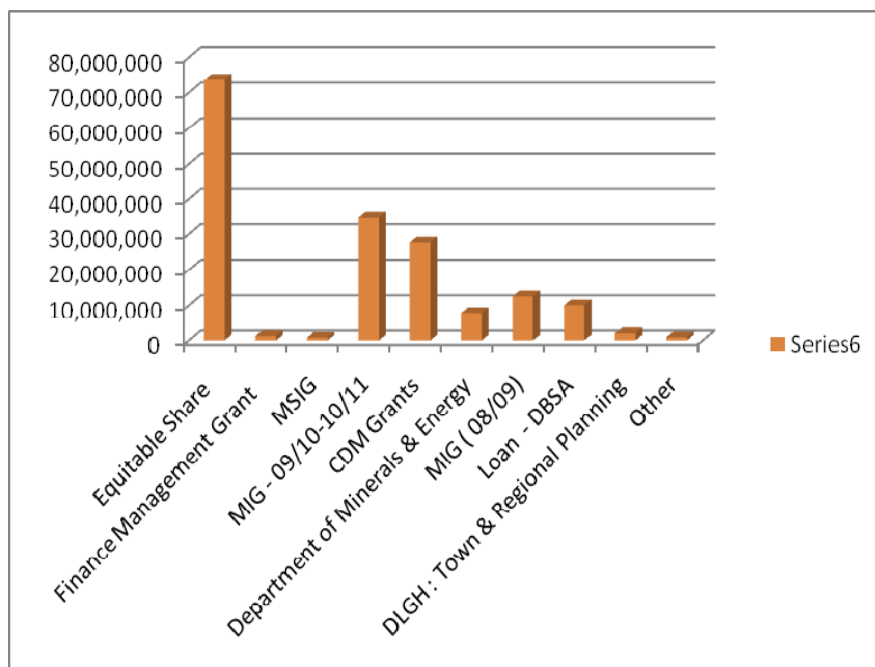
- The Tariff Policy
- The Credit Control , Debt Collection and Customer Care Policy and its procedures
- The Write Off of Irrecoverable Debt policy
- The Indigent Policy

The above implementation of the above mentioned policies will ensure maximised collection of own revenue . The Council has also made plans of extending its revenue base on Property Rates , Refuse removal and Water Services to the following all villages in the municipality.

The largest contributors in the grants category in 2009/10 are as follows:

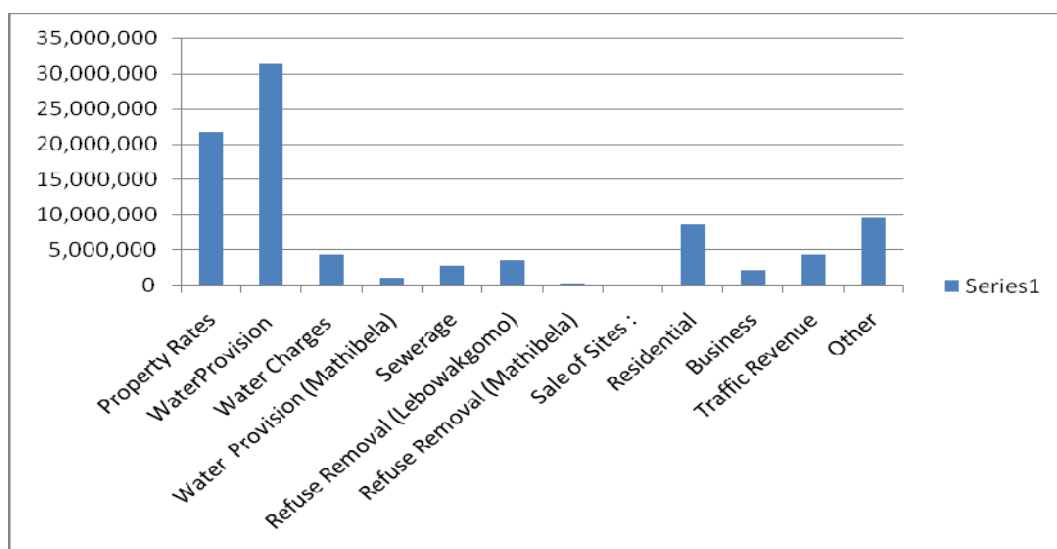
Description	Amount
Equitable Share	73,706,870
Finance Management Grant	1,250,000
MSIG	735,000
MIG - 09/10-10/11	35,522,000
CDM Grants	27,683,736
Department of Minerals & Energy	7,790,000
MIG (08/09)	12,480,265
Loan - DBSA	10,000,000
DLGH : Town & Regional Planning	2,042,500
Other	886,179
Total Grants	172,135,550

Graphical presentation of 2009/10 grants and subsidies



The largest contributor in the category of grants is the Equitable Share , that increased from 56 million in the 08/09 Budget to R 73 million in 2009/10 Draft Budget. It is followed by the Municipal Infrastructure Grant , which is meant to fund the Capital Budget of the municipality. The third grant is from CDM which 60% of it funds the capital budget and 40% is towards operational activities of the municipality , specifically in the water services function. The Total Own income was R 29 million in the 08/09 Budget . The income is anticipated to be at R88 million in the 2009/10 financial year. This is mainly because of the anticipated number of sites that are to be sold in the coming year , and the extension of services in several areas in the municipality.

Description	Amount
Property Rates	21,617,964
Water Provision	31,400,000
Water Charges	4,279,240
Water Provision (Mathibela)	961,805
Sewerage	2,529,600
Refuse Removal (Lebowakgomo)	3,538,450
Refuse Removal (Mathibela)	158,100
Sale of Sites :	
Residential	8,500,000
Business	2,000,000
Traffic Revenue	4,216,000
Other	9,621,877
Total - Own Revenue	88,823,036



The Water provision is the largest contributor of revenue in this category. However, the municipality is not a Water Service Authority and has signed a Water Service Level agreement with the Capricorn District Municipality at a 90: 10 profit/surplus sharing ratio. The municipality has also budgeted an amount of R28 million to pay over to the District as in accordance to the stipulated ratio.

The second largest contributor is the Property Rates revenue which is anticipated to be at R21 million in 2009/10. This is mainly because of the anticipated extension of services to other villages in the municipality.

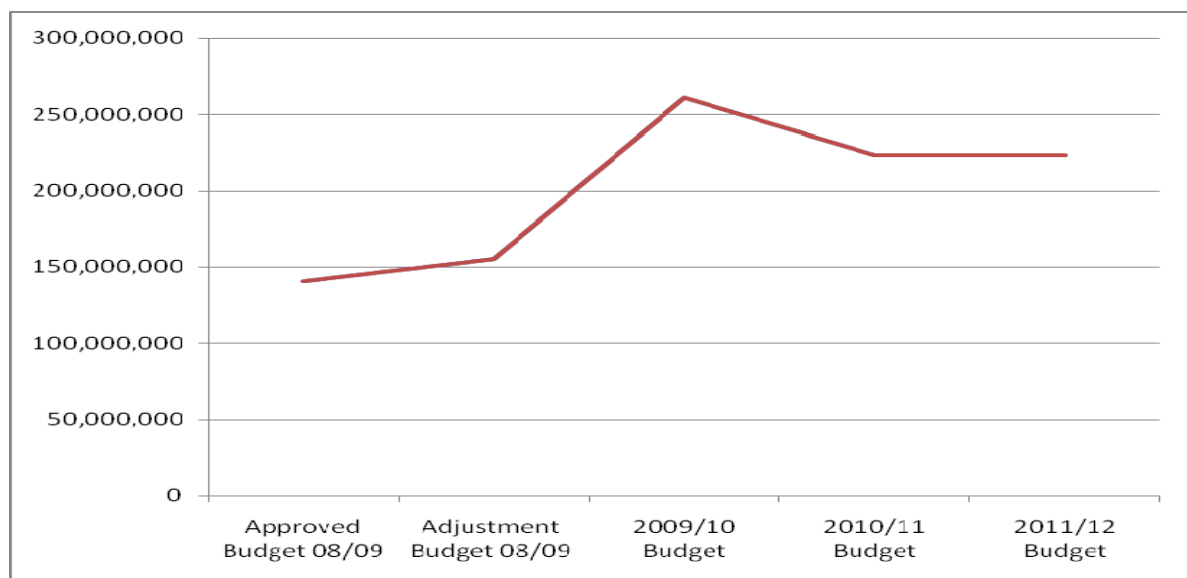
The 2009/10 Budget has increased tremendously by 68% as outlined below. The reasons for this tremendous the Budget growth is as follows:

- The extension of revenue base of Property Rates to be collected in all villages of the municipality;
- The extension of the revenue base of Refuse removal and water services to be collected in identified villages;
- The implementation of the Credit Control ,Debt collection ; Indigent ,Debt Write Off and other related policies ;
- The implementation of the Revenue Enhancement Strategy that has been adopted by Council;
- The enforcement of the gazzetted By – Laws;
- The implementation of the Land Use management Scheme;
- The anticipated revenue from the selling of serviced sites;
- The anticipated external borrowing of R10 million.

Total Income :	08/09 Approved	08/09 Adjustment	2009/10 Draft Budget	% In/De
Total Grants	R 92,929,186	R 125,713,259	R 172,135,550	-36%
Consumer services :	R 42,164,000	R 23,405,500	R 64,485,159	-176%
Own Revenue : Other	R 5,209,829	R 5,604,085	R 24,337,877	-334%
Grand Total : Budget	R 140,303,015	R 154,722,844	R 260,958,586	-68%
Total Expenditure :				
Operational Expenditure	R 80,008,781	R 75,966,643	R 136,488,942	-79%
Capital Expenditure	R 60,294,234	R 78,756,201	R 124,469,644	-58%
Grand Total	R 140,303,015	R 154,722,844	R 260,958,586	-68%

The growth in the budget from 2008/09 to 2011/2012 is outlined below in a table and illustrated in a graph.

Approved Budget 08/09	Adjustment Budget 08/09	2009/10 Budget	2010/11 Budget	2011/12 Budget
140,303,015	154,732,844	260,958,586	223,063,290	223,261,580



The approved budget of 2008/09 was at R 140 million, and adjusted upwards to R 154 million because of the growth in grants and subsidies from the Capricorn District and National. The proposed 2009/10 Budget is anticipated to be at R 260 million because of the budget growth reasons mentioned above. It slightly goes downwards to R223 million in 2010/11 and 2011/12 mainly because of the decrease in grants from the District and local government and the non – borrowing from external institutions.

4.1.2 The summary Capital Expenditure by category and department

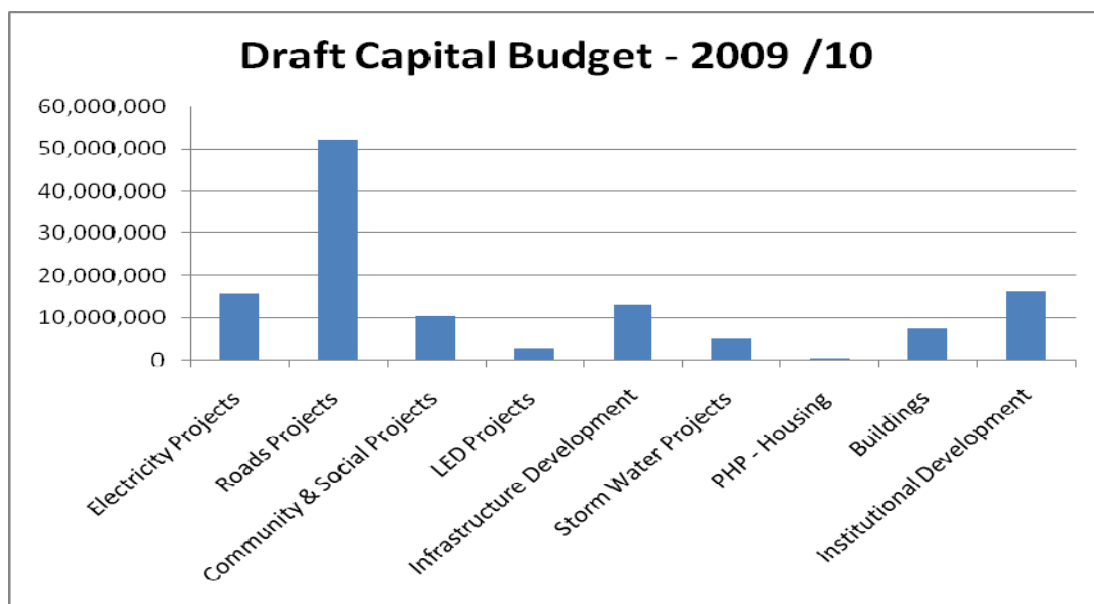
The total Capital Budget for 2009/10 is R 124 469 644. The budget has increased from R78 million Capital budget of 2008/09 to R124 million. Below is the summarised Capital Budget by municipal departments from 2009/10 to 2011/2012.

Capital Expenditure by Vote	2009/10 Budget	2010/11 Budget	2011/12 Budget
Municipal Manager's	190,000	105,400	111,092
Strategic Planning	15,989,700	2,077,146	969,637
Community Services	16,469,000	21,767,150	141,239,956

Budget & Treasury	330,000	347,820	366,602
Technical Services	87,242,844	36,186,900	836,500
Corporate Services	4,248,100	880,000	260,000
Total	124,469,644	61,364,416	143,783,787

The capital budget by projects is as follows:

Categories	Draft Budget	% Allocation
Electricity Projects	16,066,000	12.9%
Roads Projects	52,144,587	41.9%
Community & Social Projects	10,594,000	8.5%
LED Projects	2,675,000	2.1%
Infrastructure Development	13,162,000	10.6%
Storm Water Projects	5,337,678	4.3%
PHP - Housing	464,579	0.4%
Buildings	7,500,000	6.0%
Institutional Development	16,525,800	13.3%
Total Capital Budget	124,469,644	100%

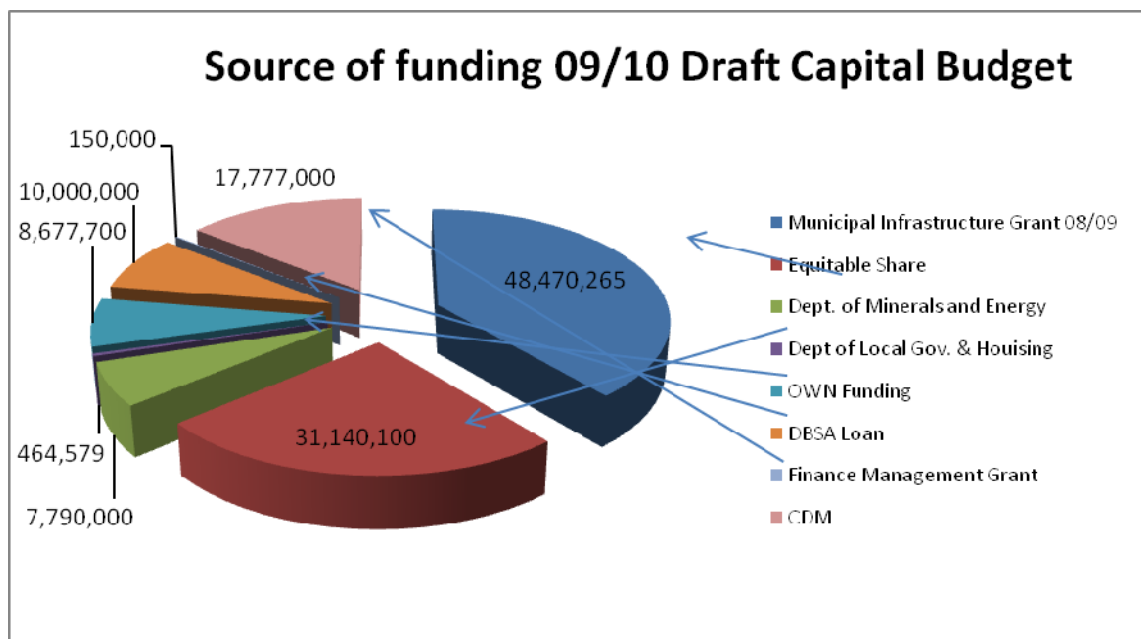


The capital budget by categories /projects is outlined above. The municipality's intention is to close the gap provision of electricity to villages by 2011/2012 hence the 16 million funding on electricity projects. Ten villages are earmarked to be electrified in the 2009/10. This is also in line with the Provincial priorities.

The Source of funding of the 2009/10 Capital Budget is as follows:

The Municipal Infrastructure Grant is the largest contributor in the Capital budget Category. It contributes 39%, followed by equitable share by 25% and the Capricorn District municipality at 14%.

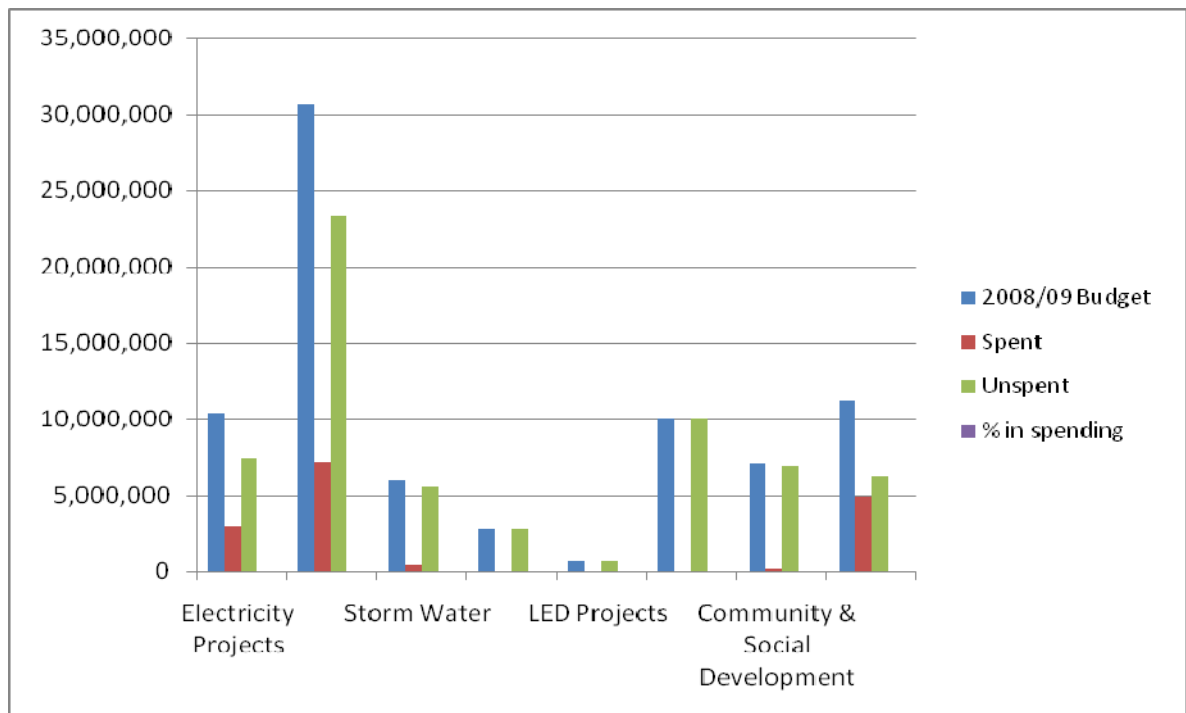
The municipality intends to obtain a loan of R 10 million which will be used to service sites that will be sold to enhance revenue for the Council. The explanation of sources of revenue is further outlined by the graph illustrated table and the graph below:



Adopted Budget : Lepelle – Nkumpi Municipality Council at Seleteng – 05 June 2009 – 14H00

The past performance on capital budget in 2008/09 is outlined below:

Categories	2008/09 Budget	Spent	Unspent	% in spending
Electricity Projects	10,380,000	2,910,450	7,469,550	28.04%
Roads Projects	30,629,283	7,251,780	23,377,503	23.68%
Storm Water	6,000,000	404,600	5,595,400	6.74%
Buildings	2,800,000	0	2,800,000	0.00%
LED Projects	675,000	0	675,000	0.00%
Infrastructure Development	10,000,000	0	10,000,000	0.00%
Community & Social Development	7,081,918	202,267	6,879,651	2.86%
Institutional Development	11,190,000	4,949,706	6,240,294	44.23%
Total	78,756,201	15,718,803	63,037,398	20%



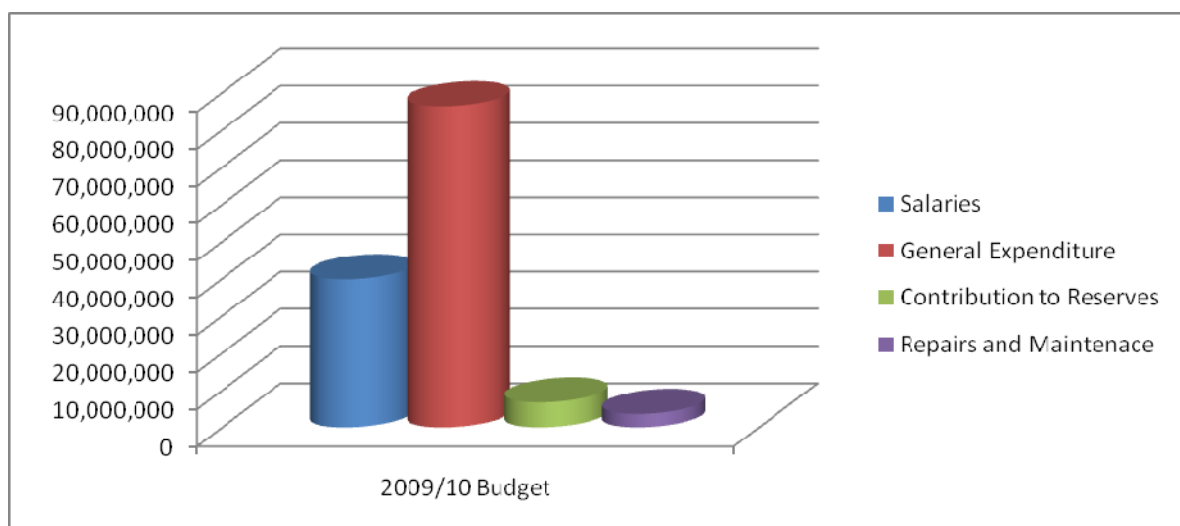
The low percentage spending is as a result of the non- servicing of sites as the municipality was not able to obtain the R 10 000 000-00 loan from the DBSA and other factors that affect several categories of the capital budget. However, a realistic and detailed Service Delivery and Budget Implementation Plan (SDBIP) is presented in a draft format to be approved with the IDP and the Budget.

4.1.3 The summary of the operational Expenditure

Departments	2009/10 Budget	2010/11 Budget	2011/12 Budget
Municipal Manager's Office	15,348,393	15,807,194	17,052,479
Strategic Planning	14,841,576	10,520,615	11,387,851
Corporate Services	16,487,943	17,771,560	19,223,742
Budget and Treasury	21,009,496	36,064,404	27,868,792
Community Services	14,177,577	15,524,244	16,989,199
Technical Services	54,623,957	48,083,692	57,851,348
Total	136,488,942	143,771,709	150,373,411

The Operational expenditure by category:

Operating Expenditure by category	2009/10 Budget
Salaries	39,812,177
General Expenditure	86,338,248
Contribution to Reserves	6,726,537
Repairs and Maintenance	3,611,980
Total	136,488,942



The Salaries is 29% of the Total Budget. The Salaries Budget moved from R22 million to R 39 million because of the expanded proposed organisational structure that requires 65 new positions to strengthen the institutional capacity. The detailed operational expenditure budget and the proposed organisational structure for 2009/10 are attached as Annexures. The General

Expenditure is the largest contributor in the Operating Expenditure at 69% followed by Salaries at 29% , contributions to reserves at 5% and Repairs and Maintenance at 3%. The main reason of the smaller allocation in Repairs and Maintenance is that most of the Capital Infrastructure in our municipality belong to the district and the Provincial Government. The repairs and maintenance of our roads is not major as it the roads that we have constructed have started from the financial year 2006/07.

The detailed operating expenditure by Source and by GFS function are attached as Annexures.

4.1.4 Alignment of the Budget with national , provincial and district priorities

The National policy priorities released by Municipal Finance Management Act (MFMA) Circular No. 48 are stated below as follows:

- Protection of the poor by expanding programmes that alleviate poverty and strengthen the safety social net.
- Building capacity for long term growth by investing in Infrastructure
- Sustain employment growth
- Maintain sustainable debt level
- Address sectoral barriers to growth and investment

The 2009/10 Budget and beyond has been aligned to the above national priorities by ensuring that - :

- The 2009/10 Tariffs of major municipal services are increased by only 5.4 % to ensure affordability of the services and relieve a burden on consumers considering the current economic down turn. The principles of the 2009/10 Tariff Policy emphasize protection of the poor , affordability of services , encouragement of efficient use of the services and the reduction of high risks of non – payment for services. The tariffs are outlined in the 2009/10 Tariff Structure attached as an Annexure to the Budget document.
- The registered Indigents of the municipality are given 6kl of Basic Water and are not charged interests in making arrangements of payment of services. A further relief on indigents is clearly reflected in the provision of refuse removal services and also sewerage services.

- The 2009/10 Property Rates policy also states that exempt registered indigents from paying property rates. Further reliefs are also brought in the form of rebates and exemptions to categories of our communities like pensioners, child headed families etc.
- The municipality has also introduced a 50% reduction on the value of the property prior to charging the property rate. A further R15 000 has also been given to residential properties as a discount prior to levying the rate as stated in the 2009/10 Tariff structure.

In protection of the poor, the 2009/10 budget has ensured that this priority is implemented through the 2009/10 Budget Related policies and the Tariff Structure. The summary of the provision of Free Basic Services to the poor is also tabled below:

Free Basic Services	2009/10 Budget
Free Basic Water	R 4 000 000 - 00
Free Basic Electricity	R 5 253 276 - 00

4.4 Budget Schedules (Operating and Capital) – ANNEXURE A

4.5 Budget Related Charts and Explanatory Notes - ANNEXURE B

4. Supporting Documentation

5.1 Budget Overview process

The Budget process plan outlining the key deadlines was approved in Council on 31 August 2008. The process plan served as a guiding instrument for the budget compilation of 2008/09. The community participation processes were as follows -:

DATE	WARD NO.	VENUE
03 May 2009 (Sunday) 10h00	23,24,27	Mahlatjane Community Hall
06 May 2009 (Wednesday) 10h00	15,16,17,26	Tooseng
07 May 2009 (Thursday) 10h00	18,19,20,21	Mamaolo Community Hall
17 May 2009 (Sunday) 10h00	1,2,3,4,5,6,7,8,9,10,11,22	GaNtamatisi Sports Ground
17 May 2009 (Sunday) 14h00	12,13,14,25	Lebowakgomo Zone S: Reholegile Crèche

Strategic Planning Workshops were also held with the key officials of the municipality and councillors of different portfolio committees and the Executive Committee during the month of May. The Ward committees also participated in the process during their ward conference. The IDP and Budget Representative Forum was also held on 25 May 2009 where various stakeholders attended and made final inputs.

5.2 to 5.12 are attached as Annexure C

5. Conclusion

It is therefore in accordance to the legislative requirements that the Draft Budget of 2009/10 is prepared taking into consideration the reviewed Integrated Development Plan of Lepelle – Nkumpi Municipality, the National Treasury Circular no. 48, DORA 2009 and all other related legislative requirements for the Council of Lepelle Nkumpi to adopt.

Adopted Budget : Lepelle – Nkumpi Municipality Council at Seleteng – 05 June 2009 – 14H00

4.

SCHEDULE 1 REVENUE BY SOURCE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Operating Revenue by Source</u>							
Property rates		7 077 000	5 038 500		21 617 964	22 720 480	23 765 622
Property rates - penalties imposed and collection charges		0	0		0	0	0
Service charges - electricity revenue from tariff billings		0	0		0	0	0
Service charges - water revenue from tariff billings		1 872 000	2 152 000		4 279 240	4 497 481	4 704 365
Service charges - sanitation revenue from tariff billings		3 900 000	2 750 000		2 529 600	2 658 610	2 780 906
Service charges - refuse removal from tariff billings		4 050 000	3 025 000		3 696 550	3 885 074	3 885 074
Service charges - other		0	120 000		893 400	938 963	982 156
Regional Service Levies - turnover		0	0		0	0	0
Regional Service Levies - remuneration		0	0		0	0	0
Rental of facilities and equipment		15 000	0		15 810	16 616	17 381
Interest earned - external investments		3 268 199	3 800 000		3 800 000	3 993 800	4 177 515
Interest earned - outstanding debtors		187 200	187 200		2 640 000	2 774 640	2 902 273
Dividends received		0	0		0	0	0
Fines		55 000	0		57 970	60 926	63 729
Licenses and permits		4 000 000	4 000 000		4 216 000	4 431 016	4 634 843
Income for agency services		12 560 000	6 560 000		31 400 000	33 001 400	34 519 464
Government grants & subsidies		92 929 186	125 713 259		171 436 550	139 308 779	130 880 463
Public contributions & donated or contributed PPE							
Gain on disposal of property plant and equipment							
Other Revenue		10 389 430	1 386 885		13 676 502.00	3 338 505.00	18 507 308.00
Total Revenue By Source	0	140 303 015	154 732 844	0	260 259 586	221 626 290	231 821 099

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

- The sources of revenue listed here are adapted from the specimen financial statements (statement of financial performance). These must be used where they apply.
- Delete sources that are not applicable.
- Insert additional sources that are not listed in the specimen financial statements. The specimen should be comprehensive and the need to list additional sources should not be great.
- Regional Service Levies has been included as comparative information for previous years should continue to be reflected on the schedule.
- Use of "other" must be limited such that each individual source is less than or equal to 2.5% of total revenue to ensure greatest possible information content for users.
- See example tables and charts provided in Annexure 3 (Table 1 and related charts - pages 20 to 22).

SCHEDULE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/2010	Budget Year +1 2010/2011	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Municipal Manager's Office		14 900 398	16 513 591		15 348 393	15 807 194	17 052 479
Strategic Planning		9 290 077	4 786 211		14 841 576	10 520 615	11 387 851
Corporate Services		14 307 305	14 271 006		16 487 943	17 771 560	19 223 742
Budget and Treasury		16 660 843	14 198 942		21 009 496	36 064 404	27 868 792
Community Services		12 265 136	9 769 767		14 177 577	15 524 244	16 989 199
Technical Services		14 349 553	16 895 423		49 185 717	52 109 564	54 993 642
OPERATING EXPENDITURE BY VOTE	0	81 773 312	76 434 940	0	131 050 702	147 797 581	147 515 705

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

- The municipality should list its own votes and votes should be at the highest possible level (e.g. a vote for each department).
- The municipality may elect to show the vote as a GFS function or display the GFS function with votes underneath. Totals for each GFS function must then be shown.
- If the municipality elects not to show GFS function on this schedule, schedule 2(a) showing GFS function must be completed and approved.
- All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
- See example tables and charts provided in Annexure 3 (Table 2 and related charts - pages 23 to 25)

SCHEDULE 2(a) OPERATING EXPENDITURE BY GFS	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council		14 900 398	16 513 591		15 348 393	15 807 194	17 052 479
Finance & Admin		13 621 559	23 801 286		23 456 216	26 939 115	28 675 004
Planning & Development		4 948 500	2 375 100		10 719 397	5 869 202	6 139 185
Health		0	0		0	0	0
Community & Social Services		6 705 136	4 760 177		8 628 137	6 517 673	11 219 348
Housing							
Public Safety		3 400 000	2 969 590		3 884 600	3 767 364	3 939 616
Sport and Recreation		150 000	210 000		115 940	121 853	127 458
Environmental Protection		700 000	700 000		300 000	315 300	329 804
Waste Management		1 310 000	1 130 000		1 248 900	4 802 054	1 372 973
Waste Water Management		0	0		0	0	0
Road Transport		2 200 000	2 302 639		1 500 000	1 576 500	1 641 137
Water		3 229 969	4 929 969		34 260 000	36 007 260	37 663 594
Electricity		3 244 000	1 098 433		6 653 276	6 992 593	7 311 100
Other		5 675 584	8 564 382		6 772 441	7 533 211	8 377 811
OPERATING EXPENDITURE BY VOTE	0	60 085 146	69 355 167	0	112 887 300	116 249 319	123 849 509

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. This schedule is required if the municipality elects to approve schedule 2 according to a vote structure not consistent with GFS classifications
2. All budgeted amounts must be classified under a GFS function. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. See example tables and charts provided in Annexure 3 (Table 2 and related charts - pages 23 to 25)

SCHEDULE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Municipal Manager's		0	0		190 000	105 400	111 092
Strategic Planning		15 045 000	11 625 000		15 989 700	2 077 146	969 637
Community Services		7 861 918	12 381 918		16 469 000	6 167 150	5 239 956
Budget & Treasury		490 000	380 000		330 000	347 820	366 602
Technical Services		33 917 316	51 583 862		87 242 844	36 186 900	836 500
Corporate Services		2 980 000	3 250 000		4 248 100	880 000	260 000
CAPITAL EXPENDITURE BY VOTE	0	60 294 234	79 220 780	0	124 469 644	45 764 416	7 783 787

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. The municipality should list its own votes and votes should be at the highest possible level (e.g. a vote for each department).
2. The municipality may elect to show the vote as a GFS function or display the GFS function with votes underneath. Totals for each GFS function must then be shown.
3. If the municipality elects not to show GFS function on this schedule, schedule 3(a) showing GFS function must be completed and approved.
4. All budgeted amounts must be classified under a particular vote. **Do not use "other"**.
5. See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

SCHEDULE 3(a) CAPITAL EXPENDITURE BY GFS	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council		0	0		190 000	105 400	111 092
Finance & Admin		3 470 000	3 630 000		4 578 100	1 227 820	626 602
Planning & Development		15 045 000	11 625 000		15 989 700	2 077 146	969 637
Health		0	0		0	0	0
Community & Social Services		2 450 000	6 970 000		6 882 000	537 150	249 956
Housing		0	464 579		464 579	0	0
Public Safety		1 411 918	1 811 918		2 010 000	420 000	150 000
Sport and Recreation		0	0		4 327 000	370 000	0
Environmental Protection		0	0		0	0	0
Waste Management		4 000 000	3 600 000		3 250 000	4 840 000	4 840 000
Waste Water Management		0	0		0	0	0
Road Transport		7 677 316	36 629 283		57 482 265	20 510 000	0
Water		0	0		0	0	0
Electricity		8 280 000	10 380 000		16 066 000	8 321 900	605 000
Other		17 960 000	3 645 421		13 230 000	7 355 000	231 500
CAPITAL EXPENDITURE BY VOTE	0	60 294 234	78 756 201	0	124 469 644	45 764 416	7 783 787

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. This schedule is required if the municipality elects to approve schedule 2 according to a vote structure not consistent with GFS classifications
2. All budgeted amounts must be classified under a GFS function. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
3. See example tables and charts provided in Annexure 3 (Table 3 and related charts - pages 26 to 28)

SCHEDULE 4	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
CAPITAL FUNDING BY SOURCE	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government							
Amounts allocated / gazetted for that year		37 932 234.00	46 490 919.00		80 740 944.00	30 901 200.00	2 347 138.00
Amounts carried over from previous years		8 447 234.00	7 369 234.00		-	-	
Total Grants & Subsidies - National Government		46 379 468.00	53 860 153.00		80 740 944.00	30 901 200.00	2 347 138.00
Provincial Government							
Amounts allocated / gazetted for that year		-	464 579.00		464 579.00	-	-
Amounts carried over from previous years							
Total Grants & Subsidies - Provincial Government			464 579.00		464 579.00		
District Municipality							
Amounts allocated for that year		6 500 000.00	13 620 000.00		21 577 000.00	4 480 000.00	1 815 000.00
Amounts carried over from previous years							
Total Grants & Subsidies - District Municipalities		6 500 000.00	13 620 000.00		21 577 000.00	4 480 000.00	1 815 000.00
Total Government Grants & Subsidies		52 879 468.00	67 944 732.00		102 782 523.00	35 381 200.00	4 162 138.00
Public Contributions & Donations						-	-
Accumulated Surplus (Own Funds)		8 955 000.00	7 153 882.00		11 687 121.00	10 383 216.00	3 621 649.00
External Loans		10 000 000.00	10 000 000.00		10 000 000.00	-	-
TOTAL FUNDING OF CAPITAL EXPENDITURE³		71 834 468.00	85 098 614.00		124 469 644.00	45 764 416.00	7 783 787.00

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

1815000

Notes:

- All municipalities must follow the format above for standardisation.
- Use Zero (0) where no amount is applicable.
- Total Capital Expenditure agrees to Total Funding
- See example tables and charts provided in Annexure 3 (Table 4 and related charts - pages 29 & 30)

EXAMPLE TABLE 1 REVENUE BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Revenue by Source</u>							
Property rates		7 077 000	5 038 500		21 617 964	22 720 480	23 765 622
Property rates - penalties imposed and collection charges		0	0		0	0	0
Service charges - electricity revenue from tariff billings		0	0		0	0	0
Service charges - water revenue from tariff billings		1 872 000	2 152 000		4 279 240	4 497 481	4 704 365
Service charges - sanitation revenue from tariff billings		3 900 000	2 750 000		2 529 600	2 658 610	2 780 906
Service charges - refuse removal from tariff billings		4 050 000	3 025 000		3 696 550	3 885 074	3 885 074
Service charges - other		0	120 000		893 400	938 963	982 156
Regional Service Levies		0	0		0	0	0
Rental of facilities and equipment		15 000	0		15 810	16 616	17 381
Interest earned - external investments		3 268 199	3 800 000		3 800 000	3 993 800	4 177 515
Interest earned - outstanding debtors		187 200	187 200		2 640 000	2 774 640	2 902 273
Fines		55 000	0		57 970	60 926	63 729
Licenses and permits		4 000 000	4 000 000		4 216 000	4 431 016	4 634 843
Government grants & subsidies		92 929 186	125 713 259		171 436 550	139 308 779	130 880 463
Other Revenue		22 949 430	7 946 885		45 076 502	36 339 905	53 026 772
Total Revenue By Source	0	140 303 015	154 732 844	0	260 259 586	221 626 290	231 821 099

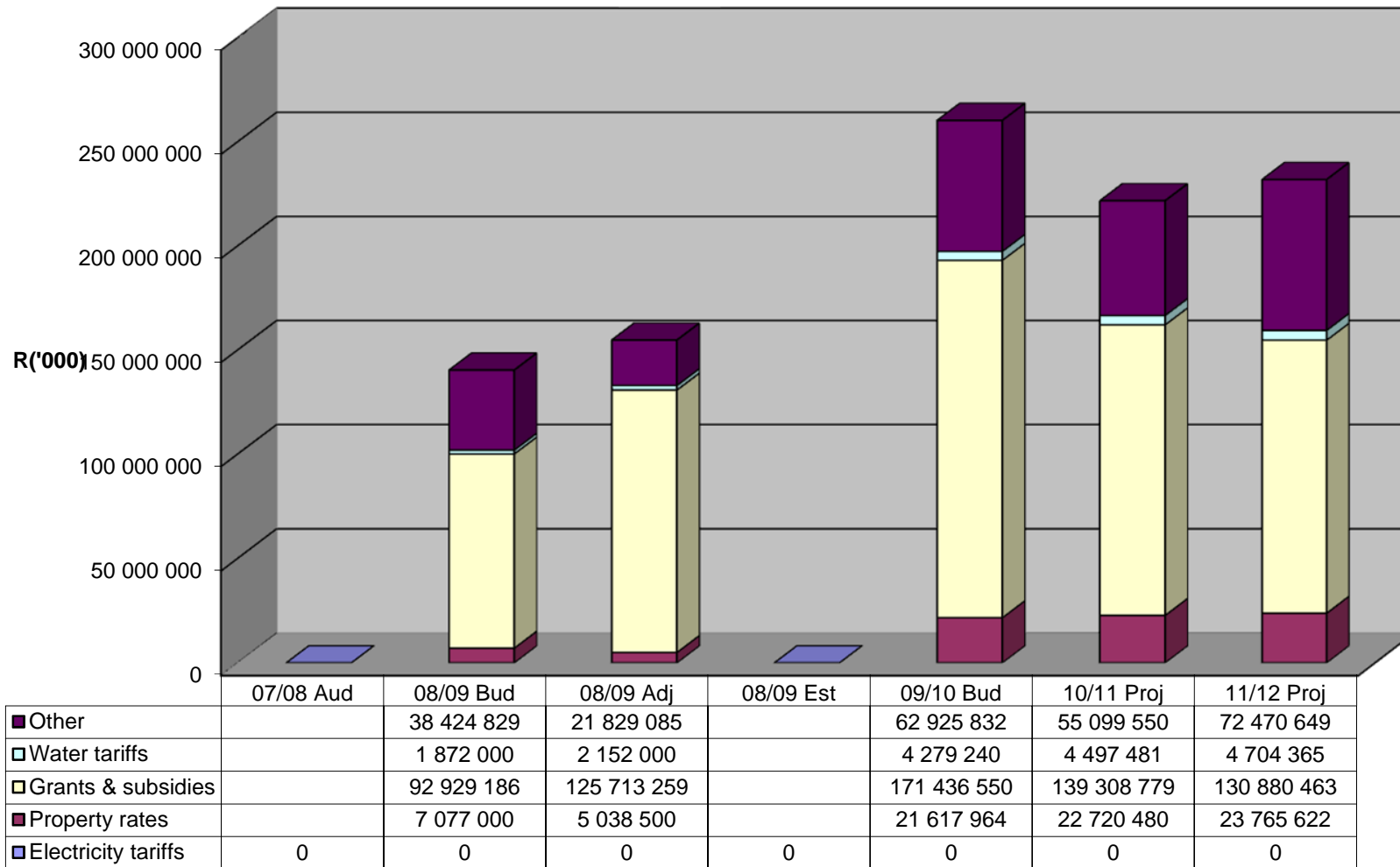
Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

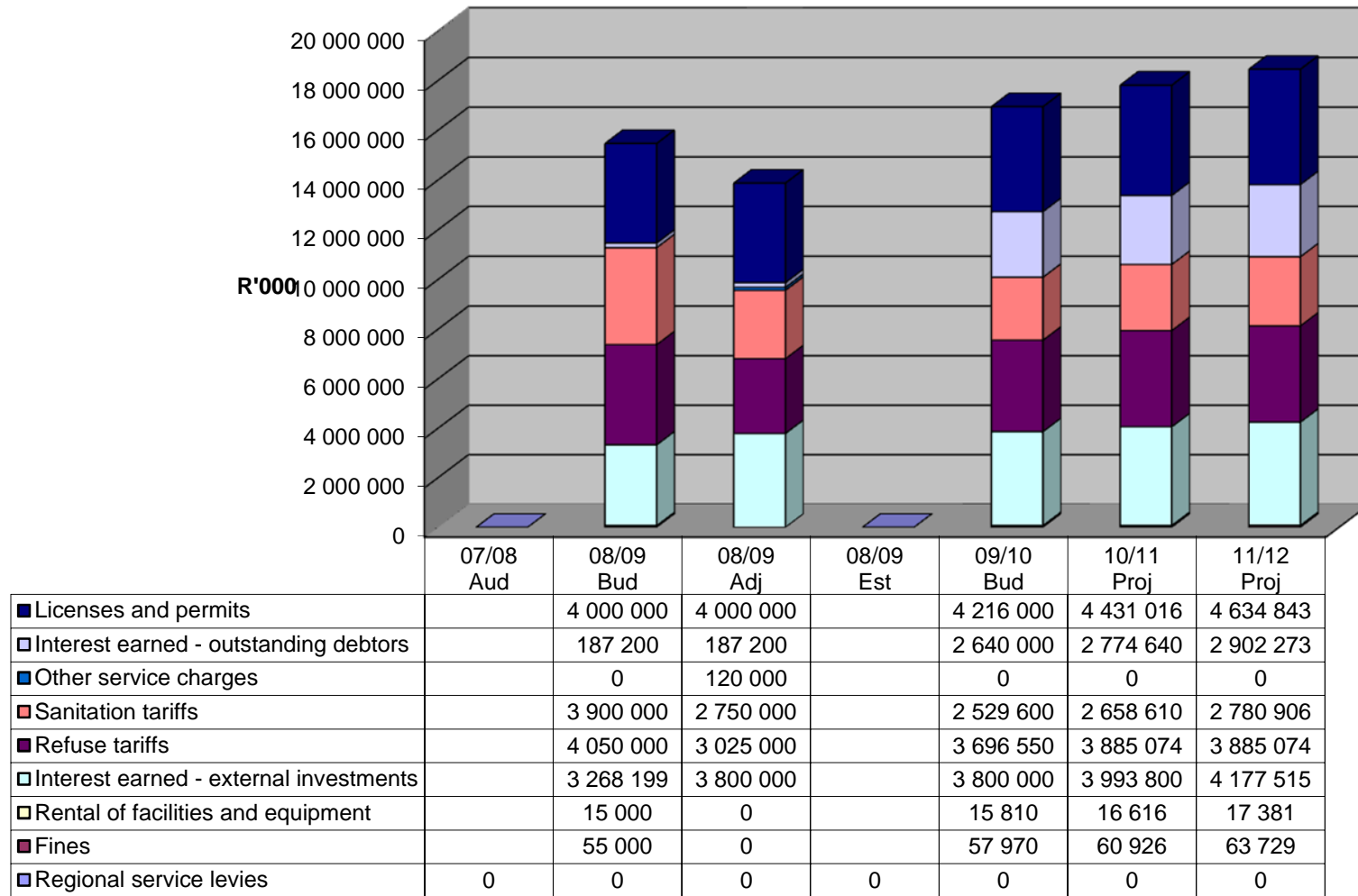
Notes:

1. This table and the associated charts are examples only.
2. The sources listed here have been adapted from the specimen statement of financial performance.
3. Note that there is **no** classification for "**other**" in this example. Sources not applicable have been deleted. Municipalities should ensure that all sources are displayed separately except where other is used as per note 5 below.
4. If other is used, each individual source must be less than or equal to 2.5% of total revenue by source to ensure greatest possible information content for users.
5. Note that in this example Regional Service levies have ceased for 2006/07 onwards and grants and subsidies have been increased appropriately.
6. Refer Charts ('Rev by Major Source' and 'Rev by Minor Source' - pages 21 & 22). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
7. Note that totals agree to totals on Annexure 4, Table 1 reconciling the IDP and Budget for Revenue (page 35)
8. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Revenue by Major Source (see next chart for break down of other)



Revenue By Minor Source (break down of other from previous chart)



EXAMPLE TABLE 2 OPERATING EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council		14 900 398	16 513 591		15 348 393	15 807 194	17 052 479
Finance & Admin		13 621 559	23 801 286		23 456 216	26 939 115	28 675 004
Planning & Development		49 458 500	2 375 100		10 719 397	5 869 202	6 139 185
Health		0	0		0	0	0
Community & Social Services		6 705 136	4 760 177		8 628 137	6 517 693	11 219 348
Housing		0	0		0	0	0
Public Safety		3 400 000	2 969 590		3 884 600	3 767 364	3 939 616
Sport and Recreation		150 000	210 000		115 940	121 853	127 458
Environmental Protection		700 000	700 000		300 000	315 300	329 804
Waste Management		1 310 000	1 130 000		1 248 900	4 802 054	1 372 973
Waste Water Management		0	0		0	0	0
Road Transport		2 200 000	2 302 639		1 500 000	1 576 500	1 641 137
Water		3 229 969	4 929 969		34 260 000	36 007 260	37 663 594
Electricity		3 244 000	1 098 433		6 653 276	6 992 593	7 311 100
Other		5 675 584	8 564 382		6 772 441	7 533 211	8 377 811
OPERATING EXPENDITURE BY VOTE	0	104 595 146	69 355 167	0	112 887 300	116 249 339	123 849 509

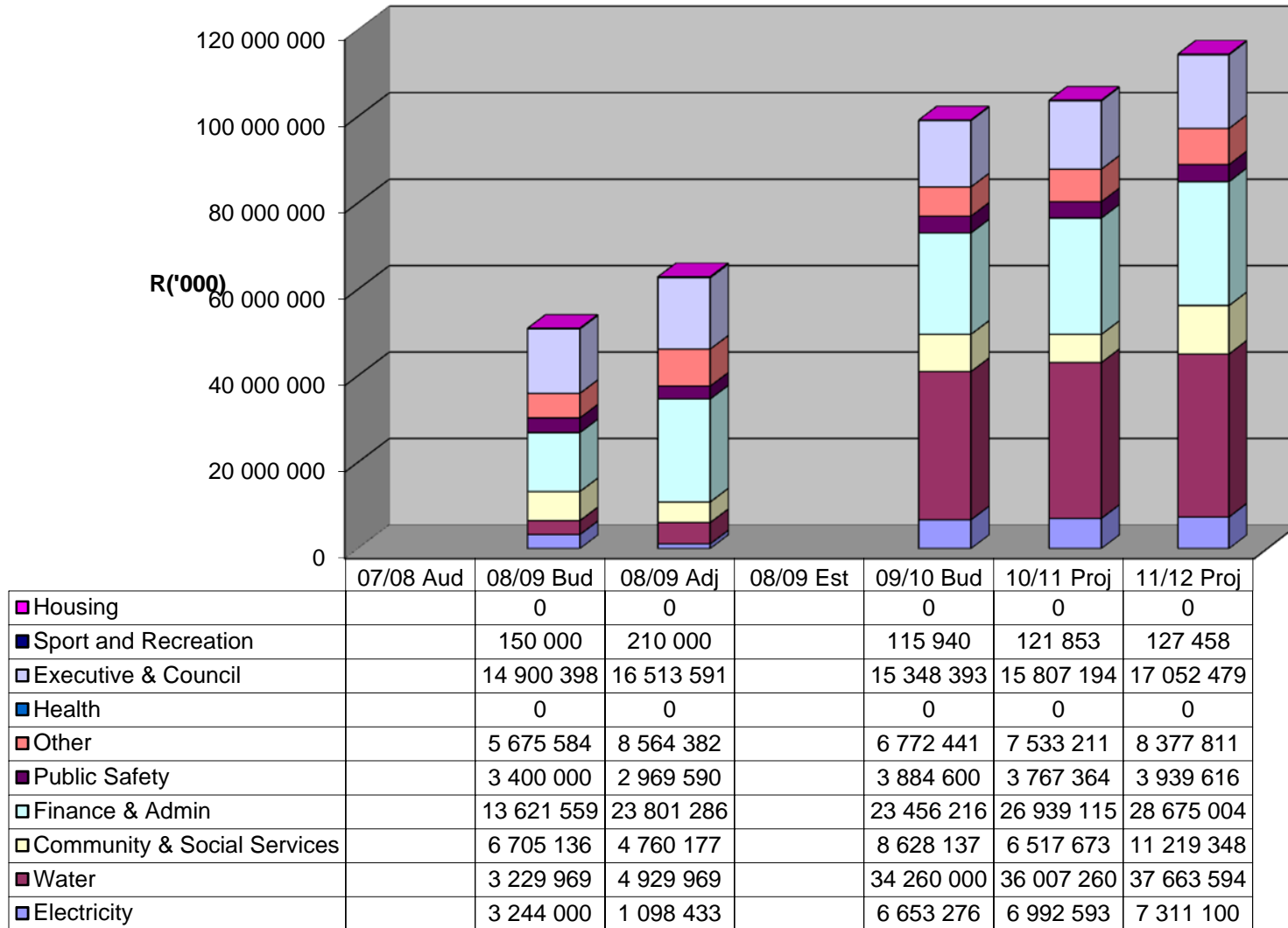
Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

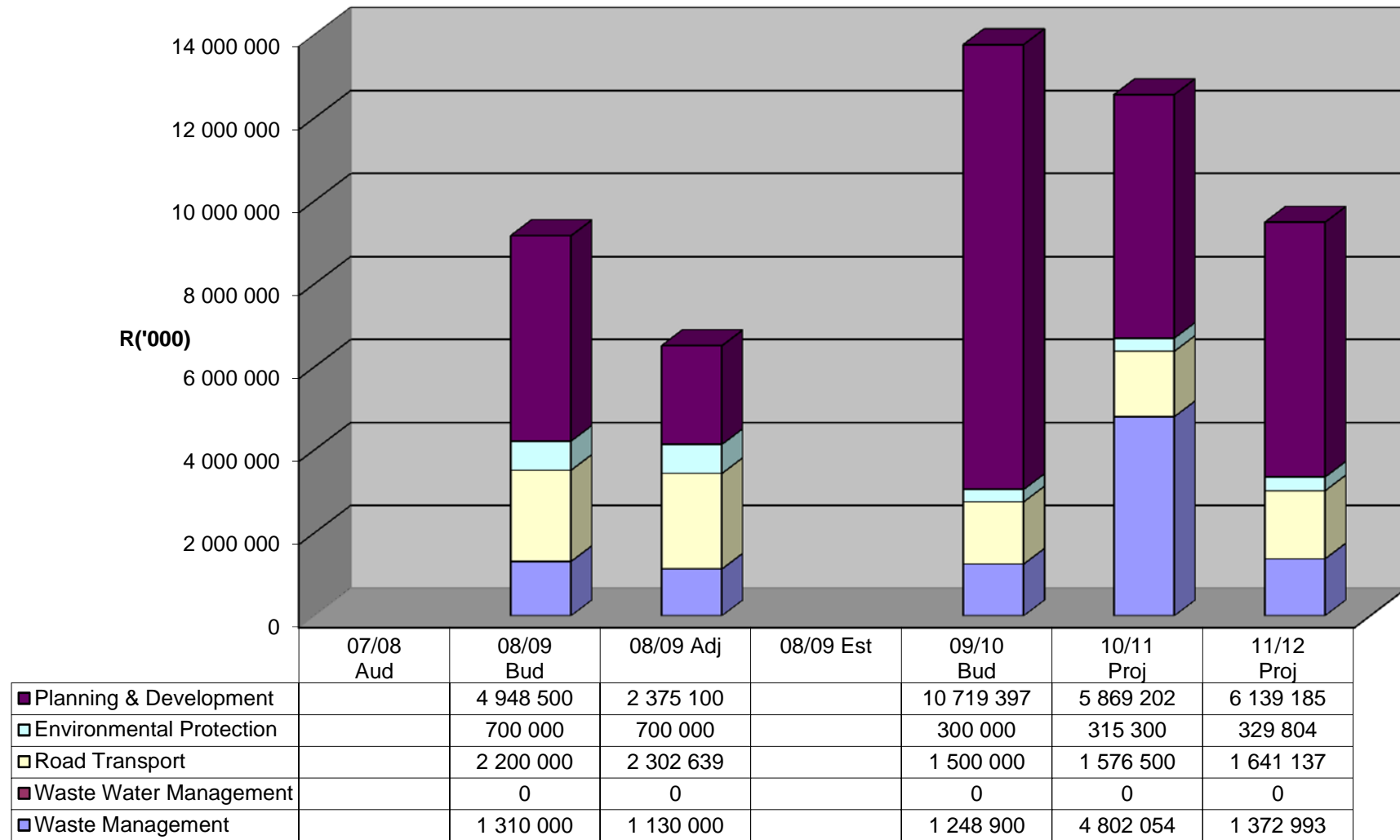
Notes:

1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Opex by Major vote and Opex by Minor Vote - pages 24 & 25). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 2 reconciling the IDP and Budget for Operating Expenditure (page 36)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Vote (see next chart for breakdown of other)



Operating Expenditure by Minor Vote (breakdown of other from previous chart)



EXAMPLE TABLE 3 CAPITAL EXPENDITURE BY VOTE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Executive & Council		0	0		190 000	105 400	111 092
Finance & Admin		3 470 000	3 630 000		4 578 100	1 227 820	626 602
Planning & Development		15 045 000	11 625 000		15 989 700	2 077 146	969 637
Health		0	0		0	0	0
Community & Social Services		2 450 000	6 970 000		6 882 000	537 150	249 956
Housing		0	464 579		464 579	640 000	0
Public Safety		1 411 918	1 811 918		2 010 000	420 000	150 000
Sport and Recreation		0	0		4 327 000	370 000	0
Environmental Protection		0	0		0	0	0
Waste Management		4 000 000	3 600 000		3 250 000	4 840 000	4 840 000
Waste Water Management		0	0		0	0	0
Road Transport		7 677 316	36 629 283		57 482 265	20 510 000	0
Water		0	0		0	0	0
Electricity		8 280 000	10 380 000		16 066 000	8 321 900	605 000
Other		17 960 000	3 645 421		13 230 000	6 715 000	231 500
CAPITAL EXPENDITURE BY VOTE	0	60 294 234	78 756 201	0	124 469 644	45 764 416	7 783 787

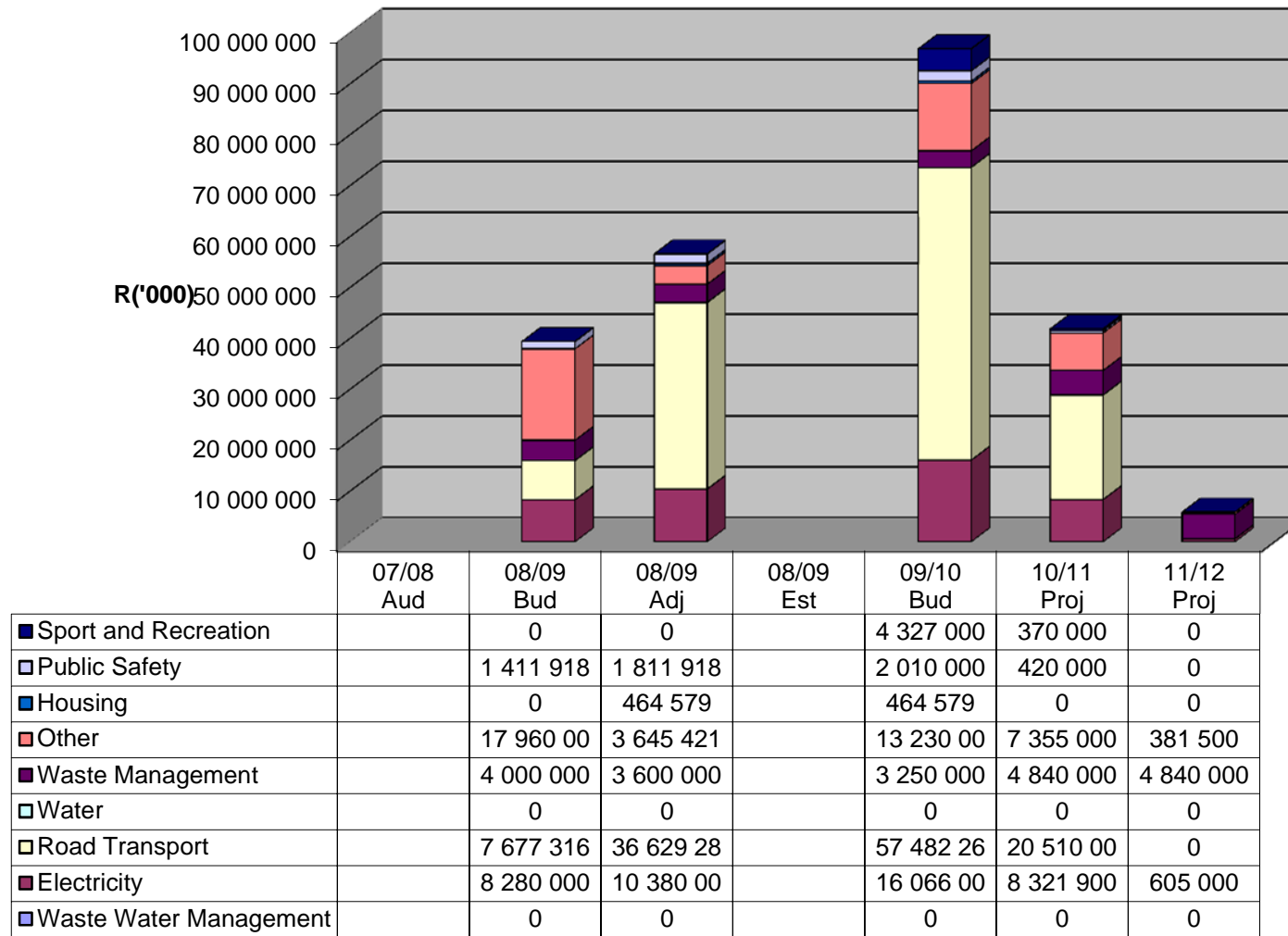
Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

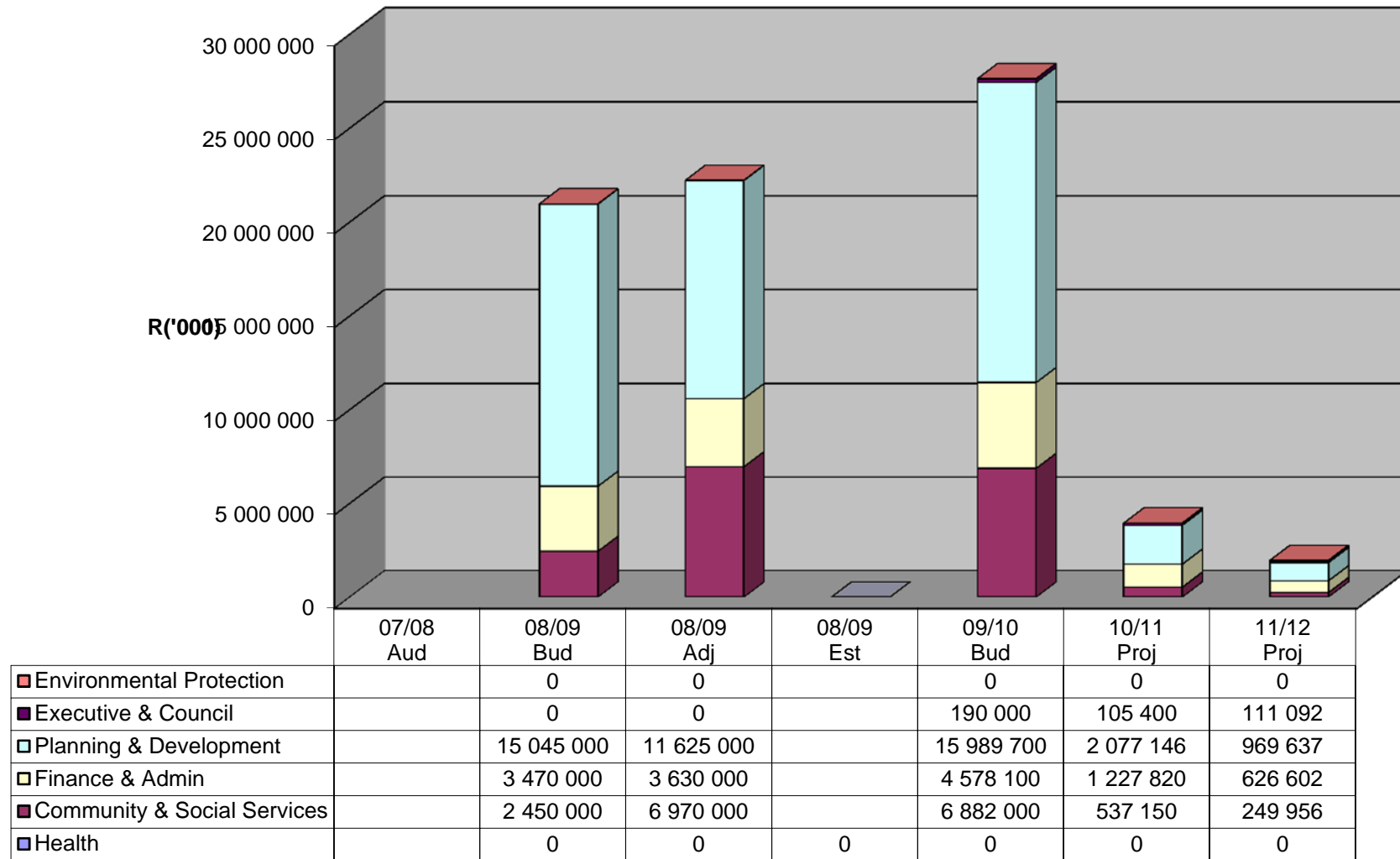
Notes:

1. This table and the associated charts are examples only.
2. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 3(a).
3. All budgeted amounts must be classified under a particular vote. **Do not use "other"**. Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
4. Refer Charts (Capex by Major Vote and Capex by Minor Vote - pages 27 & 28). This example split shows smaller amounts on a separate chart to ensure that all classifications are explained without distorting the main chart.
5. Note that totals agree to totals on Annexure 4, Table 3 reconciling the IDP and Budget for Capital Expenditure (page 37)
6. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Expenditure by Major Vote (see next chart for breakdown of other)



Capital Expenditure by Minor Vote (breakdown of other from previous chart)



EXAMPLE TABLE 4 CAPITAL FUNDING BY SOURCE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
National Government Amounts allocated / gazetted for that year Amounts carried over from previous years							
Total Grants & Subsidies - National Government	0						
Provincial Government Amounts allocated / gazetted for that year Amounts carried over from previous years	0 0						
Total Grants & Subsidies - Provincial Government	0						
District Municipality Amounts allocated for that year Amounts carried over from previous years	0 0						
Total Grants & Subsidies - District Municipalities	0						
Total Government Grants & Subsidies	0						
Public Contributions & Donations	0						
Accumulated Surplus (Own Funds)	50000						
External Loans	300000						
TOTAL FUNDING OF CAPITAL EXPENDITURE	350000						

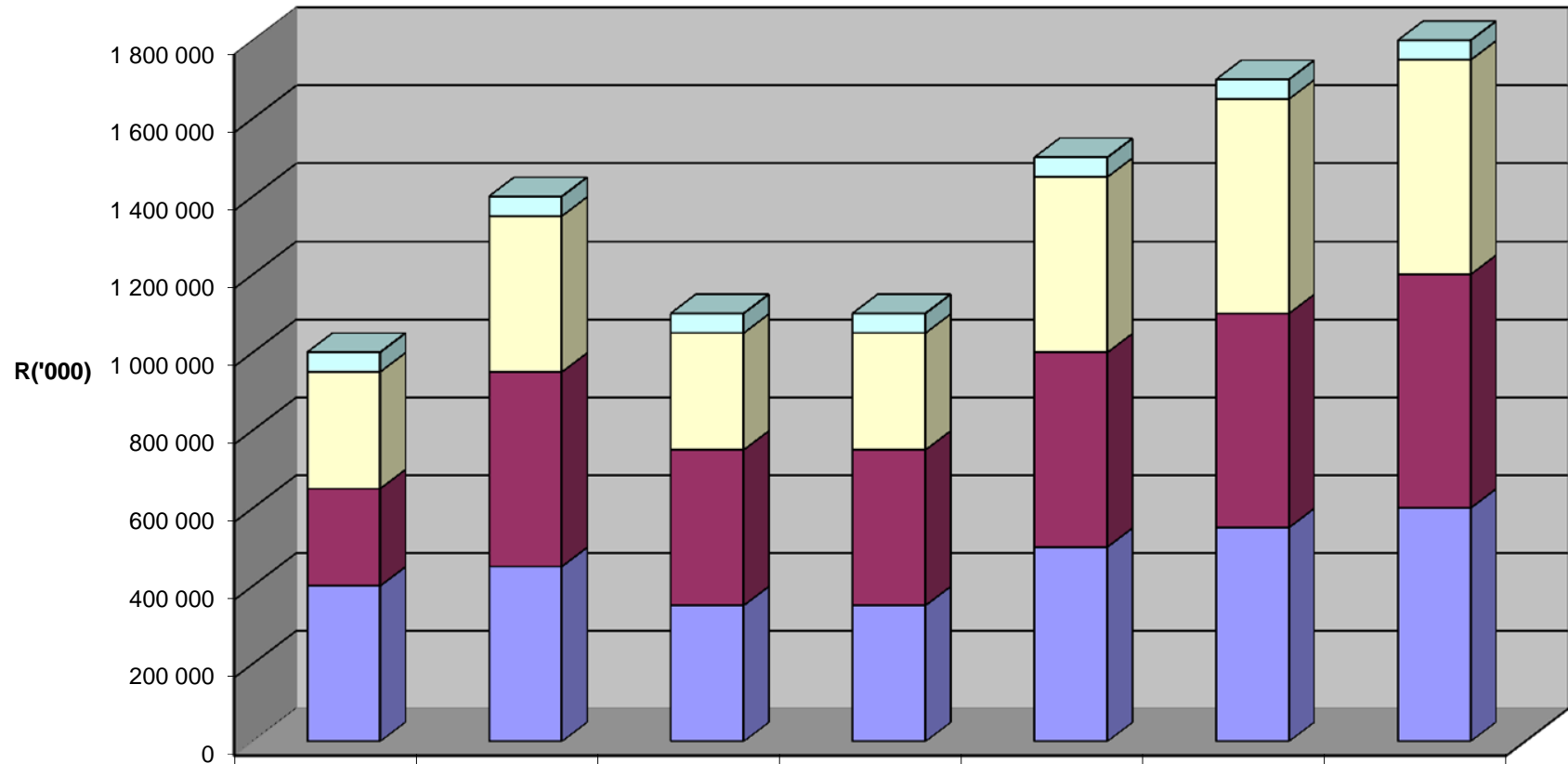
Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. All municipalities must follow the format above for standardisation.
2. The figures and resulting chart on page 30 are examples only.
3. Note the use of zeros where no amounts applicable.
4. Total Capital Expenditure agrees to Total Funding (see page 26)
5. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Capital Funding by Source



Accumulated Surplus	04/05 Aud	05/06 Bud	05/06 Adj	05/06 Est	06/07 Bud	07/08 Proj	08/09 Proj
External Loans	50 000	50 000	50 000	50 000	50 000	50 000	50 000
Grants - Provincial Government	300 000	400 000	300 000	300 000	450 000	550 000	550 000
Grants - National Government	250 000	500 000	400 000	400 000	500 000	550 000	600 000
	400 000	450 000	350 000	350 000	500 000	550 000	600 000

EXAMPLE TABLE 5 SUMMARY OF REV & EXP BY VOTE	2008/2009							2009/2010							2010/2011						
	Appropriations			Funding			Surplus / (Deficit) R'000	Appropriations			Funding			Surplus / (Deficit) R'000	Appropriations			Funding			Surplus / (Deficit) R'000
	Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000		Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000		Capital R'000	Operating R'000	Total R'000	Own Source R'000	External R'000	Total R'000	
Executive & Council	0.00	16 513 591.00	16 513 591.00	0.00	16 513 591.00	16 513 591.00	0.00	0.00	15 348 393.00	15 348 393.00	0.00	15 348 393.00	15 348 393.00	0.00	0.00	15 807 194.00	15 807 194.00	0.00	15 807 194.00	15 807 194.00	0.00
Finance & Admin	3 630 000.00	23 801 286.00	27 431 286.00	9 487 120.00	9 346 680.00	18 833 800.00	-8 597 486.00	4 578 100.00	23 456 216.00	28 034 316.00	29 965 795.00	10 424 824.00	40 390 619.00	12 356 303.00	1 227 820.00	26 939 115.00	28 166 935.00	31 494 050.00	14 277 711.00	45 771 761.00	17 604 826.00
Planning and Development	11 625 000.00	4 786 211.00	16 411 211.00	4 999 270.00	15 957 220.00	20 956 490.00	4 545 279.00	15 989 700.00	10 719 397.00	26 709 097.00	11 184 626.00	20 887 324.00	32 071 950.00	5 362 853.00	2 077 146.00	5 869 202.00	7 946 348.00	719 542.00	10 930 881.00	11 650 423.00	3 704 075.00
Health		0.00	0.00						0.00	0.00						0.00	0.00				
Community & Social Services	7 770 000.00	4 760 177.00	12 530 177.00	7 323 000.00	10 759 636.00	18 082 636.00	5 552 459.00	9 457 000.00	14 841 576.00	24 298 576.00	8 230 735.00	13 866 767.00	22 097 502.00	-2 201 074.00	670 000.00	10 520 615.00	11 190 615.00	8 678 879.00	16 589 309.00	25 268 188.00	14 077 573.00
Housing								464 579.00		464 579.00						0.00	0.00				
Public Safety	1 811 918.00	2 969 590.00	4 781 508.00	0.00	4 781 508.00	4 781 508.00	0.00	2 810 000.00	3 884 600.00	6 694 600.00	0.00	6 694 600.00	6 694 600.00	0.00	420 000.00	3 767 364.00	4 187 364.00	0.00	4 187 364.00	4 187 364.00	0.00
Sport & Recreation	0.00	210 000.00	210 000.00	0.00	210 000.00	210 000.00	0.00	4 327 000.00	115 940.00	4 442 940.00	0.00	4 442 940.00	4 442 940.00	0.00	370 000.00	121 853.00	491 853.00	0.00	491 853.00	491 853.00	0.00
Environmental Protection	0.00	700 000.00	700 000.00	0.00	700 000.00	700 000.00	0.00	0.00	300 000.00	300 000.00	0.00	300 000.00	300 000.00	0.00	0.00	315 300.00	315 300.00	0.00	315 300.00	315 300.00	0.00
Waste Management	3 600 000.00	1 130 000.00	4 730 000.00	0.00	4 730 000.00	4 730 000.00	0.00	3 250 000.00	1 248 900.00	4 498 900.00	0.00	4 498 900.00	4 498 900.00	0.00	4 840 000.00	4 802 054.00	9 642 054.00	0.00	9 642 054.00	9 642 054.00	0.00
Waste Water Management		0.00	0.00						0.00	0.00						0.00	0.00				
Road Transport	30 629 283.00	2 302 639.00	32 931 922.00	2 678 882.00	30 253 037.00	32 931 919.00	0.00	52 144 587.00	1 500 000.00	53 644 587.00	4 287 500.00	49 357 087.00	53 644 587.00	0.00	19 910 000.00	1 576 500.00	21 486 500.00	0.00	21 486 500.00	21 486 500.00	0.00
Water	6 000 000.00	4 929 969.00	10 929 969.00	0.00	10 929 969.00	10 929 969.00	0.00	5 337 678.00	34 260 000.00	39 597 678.00	6 568 900.00	33 028 778.00	39 597 678.00		600 000.00	36 007 260.00	36 607 260.00				
Electricity	10 380 000.00	1 098 433.00	11 478 433.00	2 500 000.00	8 978 433.00	11 478 433.00	0.00	16 066 000.00	6 653 276.00	22 719 276.00	3 560 000.00	19 159 276.00	22 719 276.00		8 321 900.00	6 992 593.00	15 314 493.00				
Other	6 560 000.00		6 560 000.00							0.00							0.00				
										0.00							0.00				
TOTAL	82 006 201.00	63 201 896.00	145 208 097.00				0.00	114 424 644.00	112 328 298.00	226 752 942.00	63 797 556.00	178 008 889.00	241 806 445.00	0.00	38 436 866.00	112 719 050.00	151 155 916.00				0.00

- Notes:
1. The votes listed here are the GFS functions (i.e. in this example the municipality has elected to show the GFS functions as its votes and is therefore not required to complete and approve schedule 2(a) and 3(a).
 2. All budgeted amounts must be classified under a particular voteDo not use "other". Where the function falls within the GFS function "Other", Use the GFS sub-function classification.
 3. Capital appropriations must agree to Table 3 (Capex by Vote - page 26)
 4. Operating appropriations must agree to Table 2 (Opex by Vote- page 23)
 5. Funding by vote will depend upon the particular responsibilities within each municipality. While some votes will operate with deficits, others will operate with surpluses.
 6. In terms of an overall funded budget (balanced budget) the municipality must comply with section 18(1) of MFMA. Provide a note to that effect.

EXAMPLE TABLE 6 OPERATING EXPENDITURE BY TYPE	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
		Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
	Audited Actual R'000 A				Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Operating Expenditure by Type</u>							
Employee related costs		28 973 520	22 247 369		35 072 937	40 185 850	42 034 399
Remuneration of Councillors		8 900 000	10 500 000		9 952 910	10 460 508	10 942 692
Bad debts		3 600 000	1 800 000		2 888 691	3 960 000	4 142 160
Collection costs		0	0		1 562 500	1 642 500	1 717 728
Depreciation		0	0		3 200 000	3 960 000	4 142 160
Repairs and maintenance		2 715 150	3 438 650		3 611 980	3 796 191	3 970 816
Interest paid							
Bulk purchases - Electricity							
Bulk purchases - Water		2 329 969	4 129 969		30 260 000	31 803 260	33 266 210
Contracted services							
Grants and subsidies paid							
Advertising		360 000	379 440		463 240	486 865	509 261
Audit fees		830 000	1 600 000		800 000	840 800	879 477
Bank charges		30 686	32 343		80 000	84 080	87 948
Communications		200 000	210 800		210 800	221 551	231 742
Insurance		900 000	900 000		948 600	996 979	1 042 840
Legal fees		1 130 000	1 200 000		800 000	840 800	879 477
Seminar / Conferences		387 100	362 603		275 842	289 910	297 433
Travel and Accommodation		417 000	439 518		414 648	435 795	455 842
Other		29 235 356	26 027 272		40 508 554	38 347 318	40 259 316
Total Operating Expenditure By Type	0	80 008 781	73 267 964	0	131 050 702	138 352 407	144 859 501

Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.

B. The original budget approved by council for the 2005/06 budget year.

C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.

E. The amount to be appropriated for the 2006/07 budget year.

F. The indicative projection for 2007/08

G. The indicative projection for 2008/09

Notes:

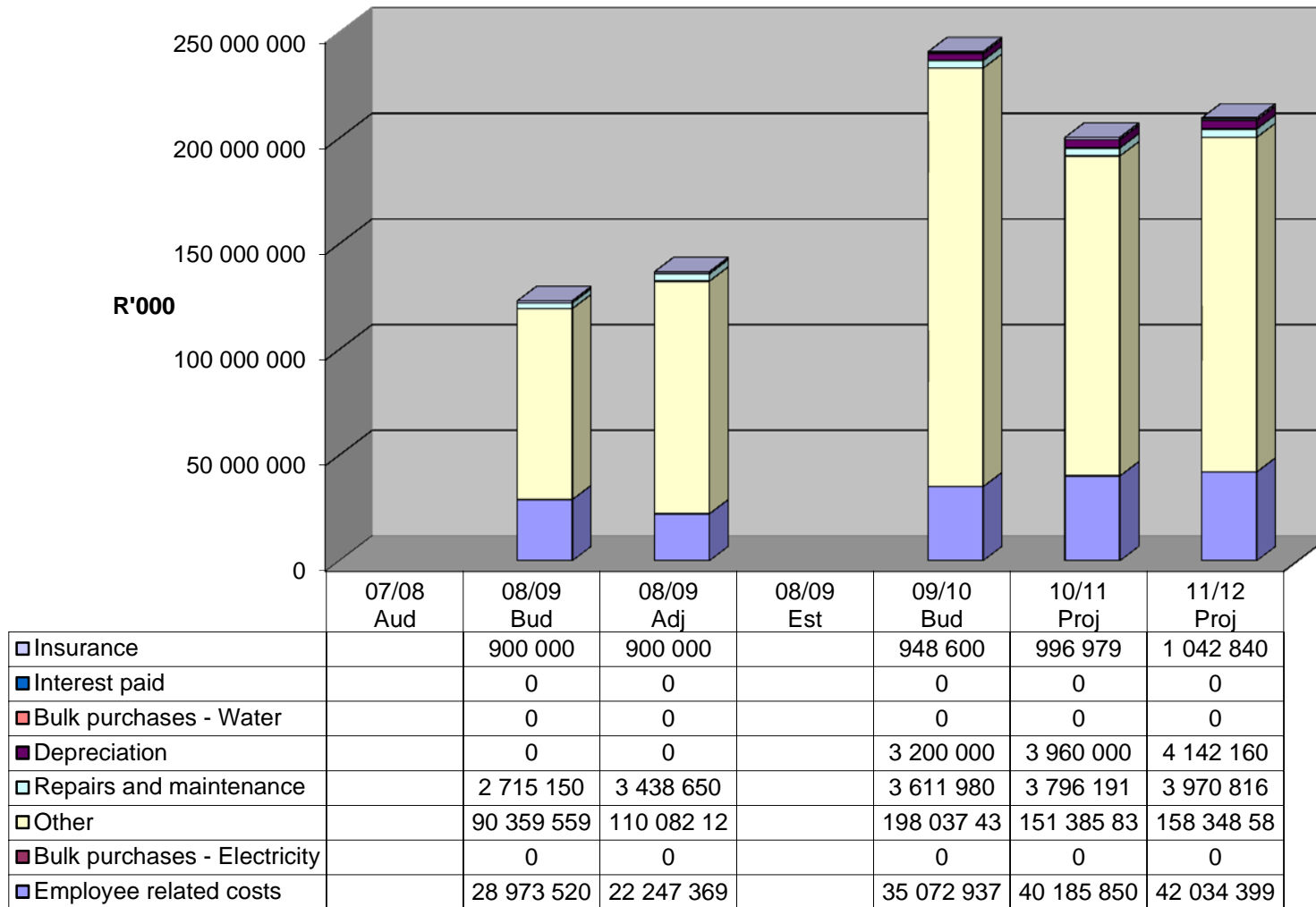
1. The line items are as per the specimen financial statements. However, for useful information to be provided "**general expenses**" must be broken down further. This example shows example items comprising "general expenses".

2. Refer to charts on pages 33 and 34.

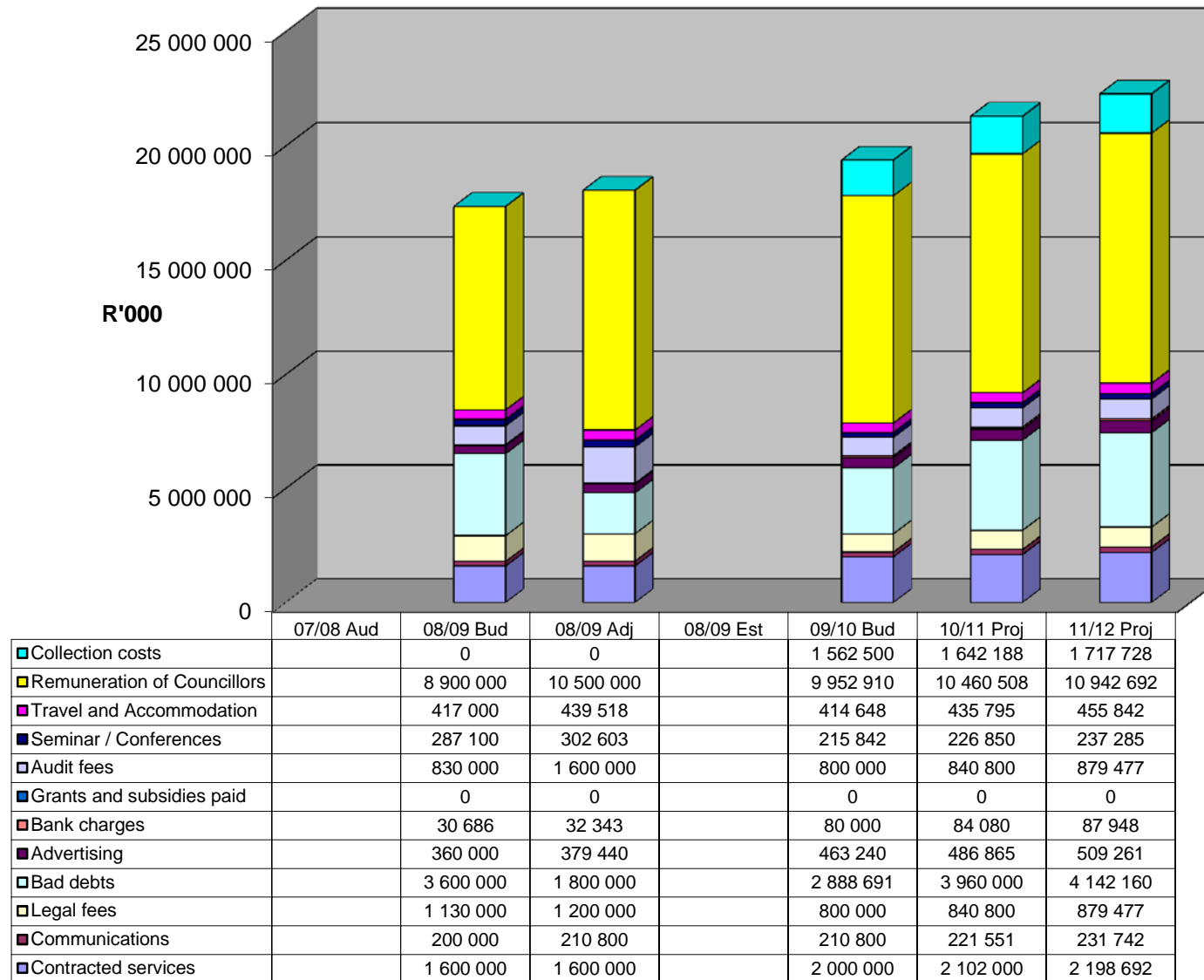
3. This agrees to Operating expenditure by Vote shown on page 23 and Operating expenditure classified by IDP goals etc on page 36.

4. The example charts displayed show the relevant data tables ranked in order from highest to lowest (bottom to top) in the same way the chart displays the stacked columns from highest to lowest.

Operating Expenditure by Major Type (see next chart for break down of other)



Operating Expenditure by Minor Type (break down of other from previous chart)



SUPPORTING TABLE 1 RECONCILIATION OF IDP & BUDGET - REV		Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
		Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
						Budget R'000 E	Budget R'000 F	Budget R'000 G
Strategic Objective	Action Plan							
Sustainable Services	Water		14 432 000	8 712 000		36 641 045	38 509 738	40 281 185
Sustainable Services	Electricity		0	0		0	0	0
Sustainable Services	Sanitation		3 900 000	2 750 000		2 529 600	2 658 610	2 780 906
Sustainable Services	Waste Management		4 050 000	2 905 000		3 696 550	3 885 074	4 063 788
Sustainable Services	Health		0	0		0	0	0
Sustainable Services	Community		7 985 400	11 177 636		14 126 982	16 891 142	18 271 705
Infrastructure	Roads & Stormwater		30 225 593	60 970 128		94 952 454	62 873 570	51 137 581
Infrastructure	Cemeteries		0	0		0	0	0
Infrastructure	Housing		0	0		0	0	0
Infrastructure	Sport Stadium 2010		0	0		0	0	0
Infrastructure	Open Space		0	0		0	0	0
Infrastructure	Public Amenities		0	0		0	0	0
Good Governance	Support Services / Fleet		0	0		0	0	0
Good Governance	Integrated Planning		32 160 990	20 956 490		32 071 950	11 650 423	12 680 878
Good Governance	Financial Management		20 101 491	18 833 800		40 390 619	45 771 761	48 233 798
Good Governance	Human Resources Management		19 735 900	20 497 150		12 619 699	15 443 265	16 813 036
Environmental Management	Land Management		0	0		0	0	0
Economic Development	Local Economic Development		0	0		0	0	0
Social Development	Culture & Sport		0	0		0	0	0
Social Development	Public Participation		0	0		0	0	0
Safety & Security	Road Safety		4 055 000	4 000 000		4 273 970	4 491 312	4 698 572
Safety & Security	Fire & Rescue		0	0		0	0	0
Safety & Security	Disaster Management		0	0		0	0	0
Safety & Security	Security		0	0		0	0	0
Other			3 656 641	1 930 640		18 956 717	19 451 395	32 859 650
TOTAL OPERATING REVENUE		0	140 303 015	152 732 844	0	260 259 586	221 626 290	231 821 099

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
2. Totals agree to totals of Revenue by Source (see Annexure 3, Table 1 - Revenue by Source on page 20)
3. Zeros are used where no amount is applicable

SUPPORTING TABLE 2 RECONCILIATION OF IDP & BUDGET - OPEX		Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
						Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
		Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
Strategic Objective	Action Plan							
Sustainable Services	Water		2 329 969	2 329 969		30 260 000	31 803 260	33 266 210
Sustainable Services	Electricity		0	0		0	0	0
Sustainable Services	Sanitation		0	0		0	0	0
Sustainable Services	Waste Management		1 310 000	1 130 000		1 248 900	4 802 054	4 802 054
Sustainable Services	Health		0	0		0	0	0
Sustainable Services	Community		10 625 400	14 281 046		16 699 004	16 104 906	17 670 167
Infrastructure	Roads & Stormwater		200 000	202 639		600 000	630 000	656 455
Infrastructure	Cemeteries		200 000	22 000		23 188	24 371	25 492
Infrastructure	Housing		0	0		0	0	0
Infrastructure	Sport Stadium 2010		0	0		0	0	0
Infrastructure	Open Space		0	0		0	0	0
Infrastructure	Public Amenities		0	0		0	0	0
Good Governance	Support Services / Fleet		3 045 000	2 122 500		2 556 810	1 697 207	2 806 090
Good Governance	Integrated Planning		8 387 077	4 026 211		13 941 576	9 574 715	11 691 466
Good Governance	Financial Management		20 101 491	18 833 800		40 390 619	45 771 761	48 233 798
Good Governance	Human Resources Management		400 000	460 000		514 420	540 656	565 525
Good Governance	Executive and Council		3 055 360	2 375 360		18 245 918	23 108 148	25 201 406
Environmental Management	Land Management		60 000	960 000		900 000	420 400	439 738
Economic Development	Local Economic Development		903 000	760 000		900 000	945 900	989 412
Social Development	Culture & Sport		150 000	210 000		115 940	121 853	127 458
Social Development	Public Participation		200 000	80 000		210 800	221 551	231 742
Safety & Security	Road Safety		3 400 000	2 269 590		3 583 600	3 766 364	3 939 616
Safety & Security	Fire & Rescue		0	0		0	0	0
Safety & Security	Disaster Management		55 000	20 000		57 970	60 926	63 729
Safety & Security	Security		1 600 000	1 600 000		2 000 000	2 102 000	2 198 692
TOTAL OPERATING EXPENDITURE		0	56 022 297	51 683 115	0	132 248 745	141 696 072	152 909 050

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their IDP.
2. Totals agree to totals of Operating Expenditure by Vote (see Annexure 3, Table 2 - Operating Expenditure by Vote on page 23)
3. Zeros are used where no amounts are applicable

SUPPORTING TABLE 3 RECONCILIATION OF IDP & BUDGET - CAPEX		Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
		Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
						Budget R'000 E	Budget R'000 F	Budget R'000 G
Strategic Objective	Action Plan							
Sustainable Services	Water		0	0		0	0	0
Sustainable Services	Electricity		8 280 000	10 380 000		16 066 000	8 321 900	605 000
Sustainable Services	Sanitation		0	0		0	0	0
Sustainable Services	Waste Management		4 000 000	3 600 000		3 250 000	4 840 000	4 840 000
Sustainable Services	Health		0	0		0	0	0
Sustainable Services	Community		2 050 000	6 570 000		137 150	537 150	249 956
Infrastructure	Roads & Stormwater		7 677 316	36 629 283		57 482 265	0	0
Infrastructure	Cemeteries		400 000	400 000		400 000	0	0
Infrastructure	Housing		0	464 579		464 579	0	0
Infrastructure	Sport Stadium 2010		0	0		3 700 000	370 000	0
Infrastructure	Open Space		0	0		0	0	0
Infrastructure	Public Amenities		0	0		0	0	0
Good Governance	Support Services / Fleet		0	0		0	0	0
Good Governance	Integrated Planning		800 000	950 000		152 700	160 946	169 637
Good Governance	Financial Management		490 000	380 000		330 000	347 820	366 602
Good Governance	Human Resources Management		0	0		0	0	0
Good Governance	Executive and Council		0	0		190 000	105 400	111 092
Environmental Management	Land Management		0	0		0	0	0
Economic Development	Local Economic Development		14 245 000	10 675 000		15 837 000	1 916 200	800 000
Social Development	Culture & Sport		0	0		0	627 000	0
Social Development	Public Participation		0	0		0	0	0
Safety & Security	Road Safety		1 411 918	1 811 918		2 010 000	420 000	150 000
Safety & Security	Fire & Rescue		0	0		0	0	0
Safety & Security	Disaster Management		0	0		0	0	0
Safety & Security	Security		0	0		0	0	0
TOTAL CAPITAL EXPENDITURE		0	39 354 234	71 860 780		100 019 694	17 646 416	7 292 287

Column Definitions:

- The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- The original budget approved by council for the 2005/06 budget year.
- The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- The amount to be appropriated for the 2006/07 budget year.
- The indicative projection for 2007/08
- The indicative projection for 2008/09

Notes:

- The strategic objectives and action plans listed here are an example only. Each municipality must list their own as per their own IDP.
- Totals agree to totals of Capital Expenditure by Vote (see Annexure 3, Table 3 - Capital Expenditure by Vote on page 26)
- Zeros are used where no amounts are applicable

SUPPORTING TABLE 4 INVESTMENT PARTICULARS BY TYPE	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
Investment Type Securities - National Government Listed Corporate Bonds Deposits - Banks Deposits - Public Investment Commissioners Deposits - Corporation for Public Deposits Bankers Acceptance Certificates Negotiable Certificate of Deposit - Banks Guaranteed Endowment Policies (sinking funds) Repurchase Agreements - Banks Municipal Bonds	R 15 674 034.00						
TOTAL INVESTMENTS							

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

- The investment types listed are set out as per the municipal investment regulations posted on the NT web site (www.treasury.gov.za/mfma)
- List additional types if the list above is incomplete. **Do not use "Other"**
- Zeros are used where no amounts are applicable

SUPPORTING TABLE 4a INVESTMENT PARTICULARS BY MATURITY	Period of Investment	Type of Investment	Expiry date of Investment	Monetary Value R'000	Interest to be Realised R'000
<u>Name of Institution / Investment ID</u> First National Bank	32 days	Call account	Every 30 Days	R 51 244 410.11	R 331 601.29

Notes:
List each investment by name of institution and investment identification number unique to that investment

SUPPORTING TABLE 5	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
					Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
GOVERNMENT GRANTS & SUBSIDIES - ALLOCATIONS ¹	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>National Grant Allocations²</u>							
Equitable Share		R 54 006 000.00	R 56 489 679.00		R 73 706 870.00	R 91 090 677.00	R 99 401 979.00
Financial Management Grant		R 1 250 000.00	R 1 250 000.00		R 1 250 000.00	R 3 000 000.00	R 3 000 000.00
Municipal Support Infrastructure Grant		R 735 000.00	R 735 000.00		R 735 000.00	R 735 000.00	R 735 000.00
Municipal Infrastructure Grant		R 15 737 000.00	R 15 737 000.00		R 19 862 000.00	R 22 440 000.00	R 22 440 000.00
Dept.Minerals and Energy			R 2 400 000.00		R 7 790 000.00		
Sub Total - National Grant Allocations		R 71 728 000.00	R 76 611 679.00		R 103 343 870.00	R 117 265 677.00	R 125 576 979.00
<u>Provincial Grant Allocations²</u>							
Dept.Loc.Gov.(Valuation Roll)		R 105 952.00	R 105 952.00				
Dept.Local Government and Housing			R 464 579.00		R 2 042 500.00		
Department of Local Government and Housing					R 464 579.00		
Sub Total - Provincial Grant Allocations		R 105 952.00	R 570 531.00		R 2 507 079.00		
<u>Municipal Grant Allocations³</u>							
<u>Capricorn District</u>		R 1 494 000.00	R 19 060 180.00		R 27 683 736.00	R 6 600 000.00	R 4 840 000.00
Sub Total - Municipal Grant Allocations		R 1 494 000.00	R 19 060 180.00		R 27 683 736.00	R 6 600 000.00	R 4 840 000.00
TOTAL GRANT ALLOCATIONS		R 73 327 952.00	R 96 242 390.00	R 0.00	R 133 534 685.00	R 123 865 677.00	R 130 416 979.00

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. Refers to allocations by transferring departments and municipalities.
2. Each grant is listed by grant code as shown in the Division of Revenue Act 2006 and also shows the name of grant and name of transferring department or municipality.
3. Show the name and demarcation code of the municipality making the transfer as well as the grant description.
4. Zeros are used where no amounts are applicable

SUPPORTING TABLE 6 NEW BORROWING	Preceding Year 2007/2008	Current Year 2008/2009			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
NEW BORROWING							

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

Use separate line for each new borrowing

SUPPORTING TABLE 7 GRANT ALLOCATIONS	Preceding Year 2004/05	Current Year 2005/06			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2006/07	Budget Year +1 2007/08	Budget Year +2 2008/09
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Allocations to Other Municipalities¹</u> 1. 2. 3. etc							
TOTAL ALLOCATIONS TO MUNICIPALITIES							
<u>Allocations to Entities & Other External Mechanisms²</u> 1. 2. 3. etc							
TOTAL ALLOCATIONS TO ENTITIES ETC							
<u>Allocations to Other Organs of State³</u> 1. 2. 3. etc							
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE							
<u>Allocations to Other Organisations⁴</u> 1. 2. 3. etc							
TOTAL ALLOCATIONS TO OTHER ORGANISATIONS							

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The amount to be appropriated for the 2006/07 budget year.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. Listed by municipal name and demarcation code of the recipient municipality
2. List by name of entity etc
3. List by name of organ of state
4. List by name of other organisation

SUPPORTING TABLE 8	Salary	Social Contributions⁴	Allowances	Performance Bonuses	Total Package
DISCLOSURE OF SALARIES, ALLOWANCES & BENEFITS	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa	Rand ('000) pa
<u>Councillors</u>					
List each political office bearer ³ by designation					
Mayor	R 389 023.00		R 145 658.00		R 534 681.00
Speaker	R 311 219.00		R 119 723.00		R 430 942.00
Chief whip	R 291 768.00		R 113 240.00		R 405 008.00
Provide a total for all other councillors	R 4 084 745.00		R 1 867 221.00		R 5 951 966.00
<u>Officials of the Municipality</u>					
Municipal Manager (MM)	R 722 465.00	R 0.00	R 0.00	R 0.00	R 722 465.00
Chief Finance Officer	R 602 238.00	R 0.00	R 0.00	R 0.00	R 602 238.00
List each senior manager reporting to MM by designation					
Technical Services Manager	R 547 088.00	R 0.00	R 0.00	R 0.00	R 547 088.00
Community Services Manager	R 547 088.00	R 0.00	R 0.00	R 0.00	R 547 088.00
Strategic Planning Manager	R 547 088.00	R 0.00	R 0.00	R 0.00	R 547 088.00
List each official with package >= senior manager by designation					
<u>A Heading for Each Entity⁵</u>					
List each member of board by designation					
Chief Executive Officer (CEO)					
List each senior manager reporting to CEO by designation					
TOTAL COST OF REMUNERATION TO MUNICIPALITY	R 8 042 722.00		R 2 245 842.00		R 10 288 564.00

Notes:

1. Total package must equal the total cost to the municipality.
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MFMA s 57)
4. Social contributions include pensions, medical aid, etc
5. List each entity where municipality has an interest and state percentage ownership and control

SUPPORTING TABLE 8a SUMMARY OF TOTAL SALARIES, WAGES, ALLOWANCES etc	Preceding Year 2007/08	Current Year 2008/09			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2009/10	Budget Year +1 2010/11	Budget Year +2 2011/12
					Budget R'000 E	Budget R'000 F	Budget R'000 G
<u>Councillors (Political Office Bearers plus Other)</u>							
Basic Salaries		R 8 900 000.00	R 10 500 000.00	R 0.00	R 9 952 910.00	R 10 460 508.00	R 10 941 692.00
Pension Contributions							
Medical Aid Contributions							
Allowances							
Sub Total - Councillors		R 8 900 000.00	R 10 500 000.00	R 0.00	R 9 952 910.00	R 10 460 508.00	R 10 941 692.00
<u>Senior Managers of the Municipality (s 57 of Systems Act)</u>							
Basic Salaries		R 3 440 000.00	R 2 867 667.00		R 3 513 055.00	R 3 692 221.00	R 3 862 063.00
Pension Contributions							
Medical Aid Contributions							
Allowances							
Performance Bonus							
Sub Total - Senior Managers of Municipality		R 3 440 000.00	R 2 867 667.00	R 0.00	R 3 513 055.00	R 3 692 221.00	R 3 862 063.00
<u>Other Municipal Staff</u>							
Basic Salaries		R 14 087 541.00	R 11 561 278.00		R 17 864 482.00	R 18 775 571.00	R 19 639 247.00
Pension Contributions		R 3 339 569.00	R 2 597 237.00		R 4 424 248.00	R 4 649 885.00	R 4 863 779.00
Medical Aid Contributions		R 2 692 001.00	R 2 174 864.00		R 3 374 522.00	R 3 546 623.00	R 3 709 767.00
Allowances		R 3 009 534.00	R 1 611 682.00		R 2 683 389.00	R 2 820 242.00	R 2 949 973.00
Overtime		R 304 600.00	R 223 300.00		R 340 508.00	R 357 874.00	R 374 336.00
Performance Bonus		R 481 600.00	R 0.00		R 423 863.00	R 445 480.00	R 465 972.00
Sub Total - Other Municipal Staff		R 23 914 845.00	R 18 168 361.00	R 0.00	R 29 111 012.00	R 30 595 675.00	R 32 003 074.00
<u>Board Members of Entities</u>							
Basic Salaries							
Pension Contributions							
Medical Aid Contributions							
Allowances							
Board Fees							
Sub Total - Board Members of Entities							
<u>Senior Managers of Entities</u>							
Basic Salaries							
Pension Contributions							
Medical Aid Contributions							
Allowances							
Performance Bonus							
Sub Total - Senior Managers of Entities							
<u>Other Staff of Entities</u>							
Basic Salaries							
Pension Contributions							
Medical Aid Contributions							
Allowances							
Overtime							
Performance Bonus							
Sub Total - Other Staff of Entities							
TOTAL EMPLOYEE COSTS		R 36 254 845.00	R 31 536 028.00	R 0.00	R 42 576 977.00	R 44 748 404.00	R 46 806 829.00

Column Definitions:

A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.

B. The original budget approved by council for the 2005/06 budget year.

C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.

D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.

E. The amount to be appropriated for the 2006/07 budget year.

F. The indicative projection for 2007/08

G. The indicative projection for 2008/09

SUPPORTING TABLE 8b SUMMARY OF PERSONNEL NUMBERS (Full Time Equivalent)	Preceding Year 2004/05	Current Year 2005/06			Medium Term Revenue and Expenditure Framework		
	Audited Actual No. A	Approved Budget No. B	Adjusted Budget No. C	Full Year Forecast No. D	Budget Year 2006/07	Budget Year +1 2007/08	Budget Year +2 2008/09
					Budget No. E	Budget No. F	Budget No. G
<u>Municipality</u> Councillors (Political Office Bearers plus Other) Senior Managers including Municipal Manager (s 57 of Systems Act) Other Managers Technical / Professional Staff Other Staff (clerical, labourers etc)							
Sub Total - Municipality							
<u>Entities</u> Board Members Senior Managers including CEO Other Managers Technical / Professional Staff Other Staff (clerical, labourers etc)							
Sub Total - Entities							
TOTAL PERSONNEL NUMBERS							

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
B. The numbers as per the original budget approved by council for the 2005/06 budget year.
C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
E. The number to be included in the 2006/07 approved budget.
F. The indicative projection for 2007/08
G. The indicative projection for 2008/09

Notes:

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.

SUPPORTING TABLE 9 MONTHLY CASH FLOWS	Budget July 2006 R'000	Budget August 2006 R'000	Budget September 2006 R'000	Budget October 2006 R'000	Budget November 2006 R'000	Budget December 2006 R'000	Budget January 2007 R'000	Budget February 2007 R'000	Budget March 2007 R'000	Budget April 2007 R'000	Budget May 2007 R'000	Budget June 2007 R'000	Budget Full Year 2006/07 R'000	Budget Full Year 2007/08 R'000	Budget Full Year 2008/09 R'000
Cash Operating Receipts by Source															
Property rates	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Property rates - penalties imposed and collection charges	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Service charges - electricity	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Service charges - water	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Service charges - sanitation	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Service charges - refuse	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Service charges - other	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Regional Service Levies - turnover	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Regional Service Levies - remuneration	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Rental of facilities and equipment	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Interest earned - external investments	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Interest earned - outstanding debtors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Dividends received	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Fines	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Licenses and permits	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Income for agency services	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Grants - operating (incl. grants from other municipalities)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Grants - capital (incl. grants from other municipalities)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Etc (list each source)															
Cash Operating Receipts by Source	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Other Cash Receipts by Source															
New Loans Raised	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Receipts from old outstanding debtors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Etc (list each source)															
Total Cash Receipts by Source	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Cash Operating Payments by Type															
Employee related costs	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Remuneration of Councillors	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Collection costs	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Repairs and maintenance	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Interest paid	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Bulk purchases - Electricity	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Bulk purchases - Water	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Bulk purchases - Sewer	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Contracted services	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Grants and subsidies paid - other municipalities	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Grants and subsidies paid - other	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Etc (list each type)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Cash Operating Payments by Type	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Other Cash Payments by Type															
Capital Expenditure	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Loans repaid	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Etc (list each source)	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Total Cash Payments by Type	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x
NET INCREASE / (DECREASE) IN CASH & INVESTMENTS	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x

Notes:

1. The items listed are as per the cash items shown in the specimen statement of financial performance plus additional cash items.
2. This supporting table can thus be prepared based on the budgeted statement of financial performance after taking into account non-collectible amounts, timing of collections and other cash items.
3. Delete sources and types that are not applicable.
4. Insert additional sources and types that are not listed in the specimen financial statements. The specimen should be comprehensive and the need list additional sources should not be great.
5. All budgeted amounts must be classified under a particular source or type. **Do not use "other"**
6. This statement is not intended to measure cash as per the bank statement. It measures the change in cash and investments and therefore will not show amounts invested or redeemed from investments.
7. Opening and closing balances may be added to provide further information if desired.

SUPPORTING TABLE 10		Annual Target
ANNUAL MEASURABLE PERFORMANCE OBJECTIVES	Unit of Measurement	2006/07
Department - Municipal Managers Office		
Vote: Executive and Council		
Budget consultation meetings held	No. of meetings	12
Produce municipal booklet	Booklet produced in Sept	1
Performance agreements and contracts signed	No. of contracts signed on time	6
General ward meetings per ward	No. of meetings	4
etc		
Department - Corporate Services		
Vote: Finance & Administration		
Employee reward system developed	Completed in November	1
Job descriptions developed for all staff	Completed in September	1
etc		
Department - Planning and Development		
Vote: Planning & Development		
City plan reviewed and published	Completed in October	1
Building inspections conducted	No. of building inspections	500
etc		
Department - Community Services		
Vote: Community & Social Services		
New libraries built	No. of new libraries built	1
etc		
Department - Technical Services		
Vote: Electricity		
New Electricity connections	No. of new electricity connections	4000
Percentage of HH that meet agreed service levels	HH achieving agreed levels / total	95%
Percentage of HH that meet agreed service standards	HH achieving agreed stds / total	100%
Percentage of electricity losses	KW billed / KW used by muni	15
Employment through job creation schemes	No. temporary jobs created	200
Employment through job creation schemes	No. permanent jobs created	50
Vote: Water		
New Water connections	No. of new water connections	2000
Percentage of water losses	KL Billed / KL used by muni	20
Percentage of HH that meet agreed service levels	HH achieving agreed levels / total	95%
Percentage of HH that meet agreed service standards	HH achieving agreed stds / total	100%
Vote: Road Transport		
km of new road for prev unserviced areas	No. of kilometres	400
etc		
Vote: Waster Management		
Percentage of HH with no rubbish disposal	No. of HH without / total HH	15%
Vote: Waste Water management		
Percentage of HH with no toilet provision	No. of HH without / total HH	12%
Department - Chief Finance Officer		
Vote: Finance & Administration		
Percentage of property valuations disputed	No. disputed / total No.	10%
Percentage of creditors payments on time	No. Paid on Time / total No.	100%
etc		

Notes:

1. The format of Department / Vote is an example only. Municipalities may show GFS / Department.
2. The departments are examples only and municipalities should use their own departments or votes

TABLE 11 CAPITAL EXPENDITURE BY CATEGORY	Preceding Year 2004/05	Current Year 2005/06			Medium Term Revenue and Expenditure Framework		
	Audited Actual R'000 A	Approved Budget R'000 B	Adjusted Budget R'000 C	Full Year Forecast R'000 D	Budget Year 2006/07	Budget Year +1 2007/08	Budget Year +2 2008/09
					Budget R'000 E	Budget R'000 F	Budget R'000 G
INFRASTRUCTURE	x	x	x	x	x	x	x
Land and Buildings	x	x	x	x	x	x	x
Roads, pavements, bridges and stormwater	x	x	x	x	x	x	x
Water Reservoirs and reticulation	x	x	x	x	x	x	x
Car parks, bus terminals and taxi ranks	x	x	x	x	x	x	x
Electricity reticulation	x	x	x	x	x	x	x
Sewerage purification and reticulation	x	x	x	x	x	x	x
Housing	x	x	x	x	x	x	x
Street lighting	x	x	x	x	x	x	x
Refuse sights	x	x	x	x	x	x	x
Gas	x	x	x	x	x	x	x
Other	x	x	x	x	x	x	x
COMMUNITY	x	x	x	x	x	x	x
Establishment of parks & gardens	x	x	x	x	x	x	x
Sportsfields	x	x	x	x	x	x	x
Community halls	x	x	x	x	x	x	x
Libraries	x	x	x	x	x	x	x
Recreation facilities	x	x	x	x	x	x	x
Clinics	x	x	x	x	x	x	x
Museums & art galleries	x	x	x	x	x	x	x
Other	x	x	x	x	x	x	x
HERITAGE ASSETS	x	x	x	x	x	x	x
INVESTMENT PROPERTIES	x	x	x	x	x	x	x
OTHER ASSETS	x	x	x	x	x	x	x
Other motor vehicles	x	x	x	x	x	x	x
Plant & equipment	x	x	x	x	x	x	x
Office equipment	x	x	x	x	x	x	x
Abattoirs	x	x	x	x	x	x	x
Markets	x	x	x	x	x	x	x
Airports	x	x	x	x	x	x	x
Security measures	x	x	x	x	x	x	x
Other	x	x	x	x	x	x	x
SPECIALISED VEHICLES	x	x	x	x	x	x	x
Refuse	x	x	x	x	x	x	x
Fire	x	x	x	x	x	x	x
Conservancy	x	x	x	x	x	x	x
Ambulances	x	x	x	x	x	x	x
Buses	x	x	x	x	x	x	x
TOTAL CAPITAL EXPENDITURE¹	x	x	x	x	x	x	x

Column Definitions:

- A. The audited actual for 2004/05 as per the audited financial statements. If audit figures are not available for 2004/05, pre audit figures must be provided with a note stating these are pre audit.
- B. The original budget approved by council for the 2005/06 budget year.
- C. The budget for 2005/06 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual figures (pre audit) for the 2005/06 budget year at the point in time of preparing the budget for the 2006/07 budget year. This may differ from C.
- E. The amount to be appropriated for the 2006/07 budget year.
- F. The indicative projection for 2007/08
- G. The indicative projection for 2008/09

Notes:

1. Total Capital Expenditure agrees to Total Funding. See Annexure 3 table 3 on page 26 and table 4 on page 29.
2. The categories listed are consistent with the latest accounting standards
3. Zeros are used where no amounts are applicable